



## **BirdLife International**

(The Secretariat to the BirdLife International Partnership)

The Trustees' Report and the  
Financial Statements for the year ended 31 December 2019

Company registration number: 2985746

Charity registration number: 1042125

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## A message from our Chair



BirdLife International was founded nearly 100 years ago, at the beginning of a decade that became known as the 'Roaring Twenties'. For affluent western nations, it was a time of unprecedented growth and prosperity, as economies rebounded from wartime devastation. Historians will note,

however, that this growth was unsustainable. And before the decade was out, it all ended with a crash.

Now, 100 years on, it is nature that roars. Rising sea levels, unseasonal storms and the wildfires that have ripped through the Amazon and Australia are merely physical manifestations of a world at breaking point: the toll the natural world is paying for our excess and neglect.

For the unprepared, the Wall Street Crash of 1929 would have hit like a freight train. They would have turned a blind eye to the numerous warnings from economists. A century on, nature's warnings are getting harder to ignore. And 2019's IPBES Global Assessment on Biodiversity and Ecosystem Services report (which we are proud to say BirdLife contributed heavily to) is clear in its message – if we don't act in a timely fashion to tackle the twin crises of biodiversity loss and climate change by 2030, we will plunge the planet into a tailspin from which it will struggle to pull out. The crash is waiting.

Fortunately the winds seem to be changing. The business and financial communities are showing signals that they are finally starting to understand that the loss of biodiversity and climate change represent the largest risks for the world's economy, as captured in the WEF Risk Report issued in Davos earlier this year. We also see the increasing declarations and commitments by managers of investment trusts, presidents of central banks, ministers of economy and finance and CEOs of major companies stressing that new investments should only be for those consistent with sustainable development, which includes the conservation and restoration of nature and reduction of green-house gas emissions. The government of my own country, Brazil, has been swamped with criticisms in recent months from global and national leaders of the business and finance community for failing to understand this.

The current pandemic, beyond its huge health impacts, is predicted to cause a huge economic recession, reducing the global GDP by close to 10% - the largest economic depression since the one that quietened the Roaring Twenties a century ago. Recent scientific assessments estimate the cost of avoiding new pandemics through enhanced nature conservation and control of illegal wildlife trade and consumption would cost in the order of a thousand times less than the social and economic cost of the current pandemic. Dodson et al. (2020)\* estimated the annual net cost of pandemic prevention at US\$ 18-27 billion which to be justified would only need to reduce the likelihood of another pandemic like COVID-19 in the next year by about 27% below baseline probability.

It is up to organisations like BirdLife International to step up their conservation efforts. The BirdLife Partnership is a lot of things to a lot of people, but it is, in its essence, a scientific conservation organisation. We do not shy away from that, and indeed we take

pride in it. Everything we do is backed by solid science; be it the Red List, our ever-expanding IBA/KBA network and our fledgling flyways networks or the insights gleaned over land, air and sea from our pioneering studies and collaborative way of working. We believe in the ethos that scientific insight leads to action, which is why we are committed to keeping our data open and free. But we need to be bolder in getting that message out beyond the conservation circle, and that is how BirdLife needs to evolve during this critical decade.

Fortunately, evolution is in our DNA. In 1922, when BirdLife was founded as the ICBP, it was to protect birds from the effects of human consumption. But in the interim, we learned that conservation can't succeed unless it works for all; birds, nature, humans. This informs our holistic approach to conservation and is the catalyst behind our most ambitious campaign to date: One Planet, One Right - in which we call on the United Nations to make a healthy planet a universal human right.

Far from a flight of fancy, this is our new 'north star', with high-level support from Dr David Boyd, the UN's own Special Rapporteur on Human Rights and the Environment, and prominent conservationists such as Chris Packham. And it underpins, bolsters and gives context to every area of our work, whether it be boots-on-the-ground conservation, or high level policy work. Only by reconnecting people with their links with nature can we truly turn the tide.

One Planet is also a vivid demonstration of BirdLife's true strength; the Power of Many. We have Asuncion Ruiz and her team at SEO/BirdLife, our Partner in Spain, to thank for the concept of this campaign; and the numerous Partners around the world who have adopted and spread the message.

As we leave the 2010s behind and embark on this crucial decade, we need to work harder than ever to ensure the next set of global goals and targets for nature, to be adopted at COP 15 of the CBD next year in China, are fit for purpose, and that the considerable investments governments and the business community will make to recover the economy from the pandemic will result in the future result in a green recovery. As we pause for breath before the battles to come, we take this time to say thank you for the contributions of those whose time within BirdLife have come to an end: our outgoing treasurer Nick Prentice and David O'Neill, who has taken the role of 11th President at Massachusetts Audubon. We give a warm BirdLife welcome to Beccy Speight, who succeeds Mike Clarke as RSPB's new Chief Executive, and Nick Blackwood, who takes over as Treasurer. We also welcome the American Bird Conservancy as our newest Partner, and second in the United States alongside Audubon, and welcome back UzSPB, who once again represent BirdLife in Uzbekistan. Finally, I would like to share my deepest gratitude to all our staff around the globe who have continued their fine and essential work over the last few months, in the toughest and most stressful of circumstances.

Yours,

Bráulio Ferreira de Souza Dias,  
Chair, BirdLife Council

\*Dodson, Andrew P. et al., 2020. Ecology and economics for pandemic prevention. *Science* 369(6502): 379-381 DOI: 10.1126/science.abc3189 (issued on 24 July 2020)

## A message from our CEO



For the last few months, it has been 'business as normal' at BirdLife – even if the circumstances we have found ourselves in have been anything but. It would be remiss of me to begin this message any other way than to echo Braulio's sentiments regarding the way our talented and dedicated staff around the world have responded to the COVID-19 crisis. At every corner of the Partnership, we have seen staff think on their feet to develop innovative solutions to ensure their crucial work continued with as little disruption as possible.

I would like to give particular mentions to just a few that have gone above and beyond: the Forests team, who without missing a beat, acted to reposition pivotal workshops to push forward the Forest Landscape Accelerator; little was lost in the transition from bricks and mortar to digital. Our hardworking Red List team, who are working on their comprehensive quadrennial update under the most challenging of circumstances; and our incoming interim CDO, Pam Davis. She and her Fundraising team are working tirelessly to diversify our income streams, and to provide assistance to Partners across the world where COVID has hit hardest.

Braulio mentions that evolution is in BirdLife's DNA, and as nature lovers, we all know that evolution reflects the ability to adapt. Necessity is the mother of invention, they say, and we have demonstrated a proactive attitude to the adversity, creating structures to connect our teams during lockdown, and, importantly, scaling them up for a better connected, more informed Partnership. We will come out the other end stronger for the experience.

I would like to conclude by highlighting a few achievements from 2019 we are proud of:

- A first annual on-line update of State of the World's Birds includes a dynamic online "Species Dashboard", through which statistics, charts and graphics on the state of the world's birds can be generated.
- The 2019 Red List update of the world's globally threatened birds was completed, updating maps and factsheets for hundreds of species, and a global assessment of threats to seabirds was published.
- BirdLife contributed to the building of environmental safeguards into the UK-EU Withdrawal Agreement, and a significant increase in pressure to reform the EU's Common Agricultural Policy.
- BirdLife's position and input papers on the post 2020 strategy of the Convention on Biological Diversity (CBD) were prepared and promoted with Government Parties and together with other international NGOs.
- A first anti-poison project was completed in East Africa and impacts measured including a >30% reduction in vulture poisoning and mortality over three years; new Vulture Safe Zones are being created in Zimbabwe and one in South Africa.
- The BirdLife-led Southern Cone Grasslands Alliance in Argentina, Brazil, Paraguay and Uruguay expanded bird-

friendly grassland management to more than 620,000 hectares (513 ranches).

- With BirdLife support, Phase 1 of China Yellow Sea World Heritage nomination was successfully inscribed, covering the two largest sites, with a further 14 sites due for nomination in phase 2 in 2022.
- The Albatross Task Force (ATF) recorded its highest-yet bird-scaring line compliance rate in the Argentinean hake trawl fleet at 50% (up from 18% in 2018) and the Chilean government announced new bycatch regulations for the trawl fleet, meaning that all ATF target fleets now have seabird bycatch regulations in place.
- BirdLife's policy and advocacy work has advanced efforts towards the inclusion of Nature Based Solutions to Climate Change, such as forest biodiversity and ecosystem integrity, into the ambitions agreed at the UNFCCC Bonn Conference.
- Rat eradication from Teuaua, an islet of the Marquesas French Polynesia, was confirmed to have been successful 18 months after the baiting operation, benefiting the 80,000+ Sooty Terns nesting there, and the removal of feral goats from the globally-important seabird islets of Rapa in French Polynesia was successfully completed.
- A five-year grant from Arcadia Fund to the Conservation Leadership Programme (CLP) (run by BirdLife, FFI and WCS) has enabled this important programme to continue to provide small grants and training to young conservation leaders across the world.

The aftershocks of COVID-19 will hurt BirdLife, that is impossible to ignore, and it will do so in ways that are impossible to predict today. But it is the people who make BirdLife BirdLife, and I am confident we have shown, and will continue to show, the resilience, ingenuity and verve required to weather any storms that come our way.

Yours,

Patricia Zurita  
CEO, BirdLife International

# Trustees' Report

## Introduction

### Trustees' Report and Financial Statements

The Trustees present their Report and the Financial Statements, together with the Auditor's Report, for the year ended 31 December 2019 for BirdLife International (the Secretariat to the BirdLife International Partnership).

BirdLife International is a UK registered charity and company that in itself is only one component of a group of independent organisations working in 113 countries and territories around the world. This Report and the Financial Statements reflect the activities of the Secretariat, but do not report on the full activities of the BirdLife International Partners, who are the members of the company. However, to understand better what the Secretariat is and what it does, it is necessary to outline the context of the Partnership. The Trustees' Report sets out the main elements of the Partnership's strategy and then describes the Secretariat in more detail.

### The BirdLife International Partnership

BirdLife International is the world's largest nature conservation partnership. Together we are 115 BirdLife Partners worldwide (as at the end of 2019).

BirdLife is driven by our belief that local people, working for nature in their own places but connected nationally and internationally through our global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people.

BirdLife is widely recognised as the world leader in bird conservation. Rigorous science informed by practical feedback from projects on the ground in important sites and habitats enables us to implement successful conservation programmes for birds and all nature. Our actions are providing both practical and sustainable solutions significantly benefiting nature and people.

### Why does BirdLife exist?

**BirdLife's Vision** is to see a world where nature and people live in greater harmony, more equitably and sustainably.

**BirdLife's Mission** is to conserve birds, their habitats and global biodiversity, working with people towards sustainability in the use of natural resources.

### How does the Partnership work?

Three strands run through all BirdLife's work: partnership, science and action.

BirdLife itself is a unique Partnership of national, membership-based conservation organisations in 113 countries and territories across the world.

Partners plan and work together, sharing ideas, information, experience and support. Elected Partner representatives provide governance for BirdLife.

BirdLife's priorities and programmes are based firmly on science, underpinned by the best available evidence. Our work to conserve biodiversity focuses on birds, because they are very good indicators for the natural world as a whole, as well as being important in their own right. Birds are popular, appealing and, as a result, exceptionally well-known, providing an excellent scientific foundation for BirdLife's work. By saving the habitats and ecosystems important for birds, we effectively conserve a much broader array of biodiversity.

BirdLife takes practical action. We work with and for people – to improve their quality of life alongside, and as a result of, nature conservation. We collaborate with others wherever possible, at local, national, regional or global levels, linking with community groups, governments, businesses, universities and other non-governmental organisations (NGOs) to increase the impacts of our efforts.

### BirdLife's unique structure

BirdLife's formal network comprises Partners, Affiliates and a Secretariat, with a Partner Designate category being phased out.

Partners are like-minded NGOs with a focus on conserving birds and the environment. Each Partner is an independent, supporter-based, grassroots organisation governed by an independent body. Through their members and supporters, volunteers and local groups they represent civil society and local communities.

Every Partner represents a constituency from a unique geographical country or territory and traditionally one Partner represents a country or region. The Partners have chosen to organise themselves into Regional groups for the purposes of planning and implementing regional programmes. Every four or five years the whole Partnership meets to adopt global strategies and programmes, elect governing bodies and agree priorities for shared action. The last Global Partnership Meeting took place in Belgium in September 2018 and the next meeting will take place in 2022, when BirdLife will be celebrating its centenary.

In some areas of the world where there is no BirdLife Partner organisation the Council appoints an Affiliate. A BirdLife International Affiliate is an organisation that is the BirdLife contact in its geographical territory which actively promotes the BirdLife strategy and programmes.

The **Secretariat** is the body of global and regional staff who co-ordinate and facilitate the BirdLife International strategies, programmes and policies.

## Objectives and Activities

BirdLife's charitable objectives, as set out in its governing documents, are to conserve all wild bird species and their habitats throughout the world.

### BirdLife's Strategy 2013-2022

BirdLife's Strategy has four pillars – Save Species, Conserve Sites and Habitats, Encourage Ecological Sustainability and Empower People for Positive Change – which taken together constitute BirdLife's approach to conservation.

Each strategic pillar comprises two to three strategic objectives. The Strategy directly supports the commitment of the world's governments to take urgent and effective action to halt the loss of biodiversity, and to achieve the 20 Aichi biodiversity targets by the year 2022.

### BirdLife's Strategic Objectives in Summary

Pillar 1 – Save Species

1.1 Prevent extinctions

1.2 Keep common birds common

Pillar 2 – Conserve Sites and Habitats

2.1 Identify, conserve, restore and monitor the sites and habitats important for birds and other biodiversity

2.2 Promote resilient ecological networks

Pillar 3 – Encourage Ecological Sustainability

3.1 Demonstrate and advocate nature's values

3.2 Promote policies that support sustainability

Pillar 4 – Empower People for Positive Change

4.1 Catalyse support for nature

4.2 Promote local conservation action

4.3 Strengthen the global BirdLife Partnership

### Conservation Programmes to deliver the Strategy

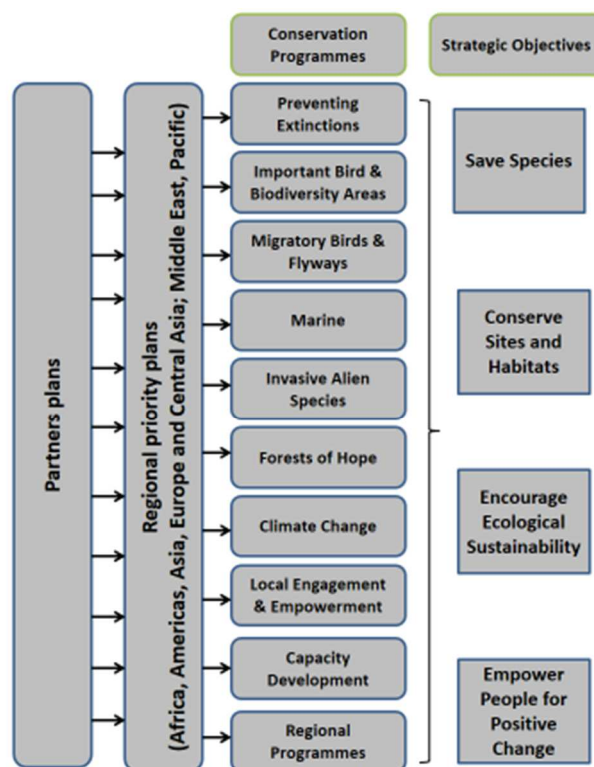
The Strategy is translated into action through a set of BirdLife Global and Region-specific Conservation Programmes.

Nine Global Conservation Programmes have been developed since the adoption of the last strategy and are in place for the period 2013-2022.

Some are well established (e.g. the Preventing Extinctions programme), others more recent and responding to specific conservation issues and opportunities (e.g. our Forests Programme, which addresses rampant tropical deforestation and its role in global warming and aspires to use innovative funding mechanisms for better forest protection). These programmes are co-ordinated across all the regions and therefore global in character.

Other programmes may be specific to a region, like the agriculture policy programme in Europe and Central Asia, appropriately reflecting region-specific priorities and focus.

The diagram below shows the relationship between the BirdLife Strategy, Conservation Programmes and Regional Plans.



These Global and Region-specific Conservation Programmes help the Partnership focus and work together around common priorities, communicate our work more clearly and mobilise resources. The Programmes promote coherence and cohesion across the Partnership and make it easier to explain and demonstrate BirdLife's work.

By 2022, each Programme is expected to deliver on a set of high-level Expected Results. Targets for the Partnership-wide Expected Results were set in 2015 and will continue to be monitored. The Global and Region-specific Conservation Programmes and their Expected Results form the basis for each regional Partnership to choose their priorities and contribution to the global BirdLife Strategy. These priorities are decided by each BirdLife region (Africa, the Americas, Asia, Europe and Central Asia, the Middle East and the Pacific) and outlined in Regional Plans, which bring together the collective plans (for the four-year period between Global Partnership Meetings) of Partners in each region.

The Global and Region-specific Conservation Programmes are a planning, communications and fundraising tool. They are not intended to cover all of BirdLife's work comprehensively. Thus, additional activities will be identified and undertaken regionally and globally to ensure effective delivery of the BirdLife Strategy.

The new strategy covering 2022 to 2026 is currently under development and will be formally adopted at the Global Partnership meeting in 2022.

## Reference and Administrative Information

### Officers, Trustees and Senior Staff

#### Honorary Officers [For the Partnership and Secretariat]

**Honorary President**

*Her Imperial Highness Princess Takamado of Japan*

**Honorary President Emeritus**

*Her Majesty Noor al-Hussein Queen Dowager of Jordan*

**Honorary Vice Presidents**

*Baroness Young of Old Scone (UK)*

*Gerard A Bertrand (USA)*

*Peter Schei (Norway)*

*Anastasios P Leventis (UK)*

*Benjamin Olewine IV (USA)*

#### BirdLife Council Members and Trustees

The Council members of the BirdLife International Partnership act as the Trustees of the Secretariat (BirdLife International the charity) and as Directors of BirdLife International, a UK company limited by guarantee. The following people served in the capacity of Trustee and Director during 2019 and up to the date of signing of these financial statements:

**Chair:**

*Braulio Ferreira De Souza Dias (Brazil)*

**Treasurer:**

*Nick Prentice (UK) (resigned Dec 2019)*

*Nick Blackwood (UK) (appointed Dec 2019)*

**Other Council Members:****Africa**

*Mark Anderson (South Africa)*

*Achilles Byaruhanga (Uganda)*

*Claudia Feltrup-Azafzaf (Tunisia)*

**Asia**

*Sarath Kotagama (Sri Lanka)*

*Shawn Lum (Singapore)*

**Americas**

*Rosabel Miro (Panama)*

*David O'Neill (USA) (resigned May 2019)*

*Alberto Yanosky (Paraguay)*

**Europe & Central Asia**

*Philippe Funcken (Belgium)*

*Gergő Halmos (Hungary)*

*Vera Voronova (Kazakhstan)*

**Middle East**

*Yehya Khaled (Jordan)*

*Assad Adel Serhal (Lebanon)*

**Pacific**

*Kevin Hague (New Zealand)*

*Paul Sullivan (Australia)*

**Secretary (non-voting member of Council)**

*Patricia Zurita (CEO)*

**Co-opted members**

*Mike Clarke (UK)*

*Martin Harper (UK) (appointed Dec 2019)*

*Simon Rye (Norway)*

*Alfred Chandler III (USA)*

## BirdLife Advisory Group

The BirdLife Advisory Group is a body of high level advisors, supporters and friends of BirdLife that provide advice to the CEO of BirdLife International. As a group it contributes to the strategic agenda of BirdLife International through their involvement with BirdLife Partners, Secretariat support, BirdLife donors and other supporters, government and NGO officials and through collaboration and/or involvement with other organisations in the environmental or wildlife conservation sectors. The members of the Advisory Group are:

### Chair:

*Susan Orr*

### Other Advisory Group Members:

<i>John Adams</i>	<i>Joe Ellis</i>	<i>Hector Morales</i>
<i>Jane Alexander</i>	<i>Warren Evans</i>	<i>Ben Olewine</i>
<i>Geoff Ball</i>	<i>Dale Forbes</i>	<i>Wendy Paulson</i>
<i>Nick Blackwood</i>	<i>John Gregory</i>	<i>Nick Prentice (left Dec 19)</i>
<i>Nathalie Boulle</i>	<i>Piyush Gupta</i>	<i>Adam Riley</i>
<i>Nick Butcher</i>	<i>Richard Hale (left Apr 2019)</i>	<i>Deborah Rivel</i>
<i>Alfred Chandler III</i>	<i>Pamela Isdell</i>	<i>Mahima Sukhdev</i>
<i>Christie Constantine</i>	<i>James Kushlan</i>	<i>Barry Sullivan</i>
<i>Gonzalo de Miera Saenz</i>	<i>Tasso Leventis</i>	<i>Terry Townshend</i>
<i>Sean Dennis</i>	<i>Tom Lovejoy</i>	<i>Kurt Vogt</i>
<i>Scott Dresser</i>	<i>H.E. Majid Al Mansouri</i>	<i>Barbara Young</i>

## Senior Management of the Secretariat

### Chief Executive:

*Patricia Zurita*

### Global Directors:

**Conservation:** *Richard Grimmett*

**Science, Policy & Information:** *Melanie Heath*

**Partnership, Capacity Development & Regions:** *Julius Arinaitwe*

**Interim Chief Operating Officer:** *John Gregory (appointed Dec 2018, resigned June 2019)*

**Chief Operating Officer:** *Helen Bull (appointed Jul 2019)*

**Interim Chief Development Officer:** *Dr Pamela Davis (appointed Feb 2020)*

### Regional Directors:

**Africa:** *Ademola Ajagbe*

**Asia:** *Vinayagan Dharmarajah*

**Middle East:** *Ibrahim Khader*

**Pacific:** *Margaret West*

**Americas:** *Esteban Lasso (resigned April 2019)*

**Americas:** *Ian Davidson, (appointed Sep 2019)*

**Europe & Central Asia:** *Angelo Caserta (resigned Jan 2020)*

**Europe & Central Asia:** *Nada Tosheva (appointed Mar 2020)*



## Secretariat Offices

### *Global Partnership Secretariat and Registered Office:*

BirdLife International  
The David Attenborough Building,  
Pembroke Street, Cambridge, CB2 3QZ  
United Kingdom

### *Regional Partnership Secretariat Offices:*

Africa Partnership Secretariat  
Westcom Point Building 6th Floor (Block C)  
Mahiga Mairu Avenue off Waiyaki Way Westlands  
P.O. Box 3502, 00100 GPO,  
Nairobi, Kenya

Americas Partnership Secretariat  
Av. Julio Zaldumbide N25-82 y Valladolid.  
2do Piso. La Floresta, 170109  
Quito, Ecuador

Asia Partnership Secretariat  
354 Tanglin Road, #01-16/17,  
Tanglin International Centre,  
Singapore 247672

Europe and Central Asia Partnership Secretariat  
Avenue de la Toison d'Or 67, 2<sup>nd</sup> Floor  
B-1060, Brussels,  
Belgium

Middle East Partnership Secretariat  
Khalda, Salameh El-Ma'aaytah Street,  
Building No. 6,  
Amman, Jordan

Pacific Partnership Secretariat  
10 MacGregor Road  
Suva,  
Fiji

## Principal Professional Advisers

### **Principal Bankers & Investment Managers**

Barclays Bank PLC  
9-11 St Andrews Street  
Cambridge CB2 3AA  
United Kingdom

Cazenove Capital  
1 London Wall Place  
London EC2Y 5AU  
United Kingdom

### **Principal Solicitors**

Mills & Reeve  
Botanic House, 100 Hills Road  
Cambridge CB2 1PH  
United Kingdom

Baker McKenzie LLP  
100 New Bridge Street  
London EC4V 6JA  
United Kingdom

### **Registered Auditors**

Crowe U.K. LLP  
Chartered Accountants and Registered Auditor  
St. Bride's House  
10 Salisbury Square  
London EC4Y 8EH  
United Kingdom

### **Principal Pension Advisers**

NW Brown Group Limited  
Richmond House  
16 - 20 Regent Street  
Cambridge CB2 1DB  
United Kingdom

Several other bankers, solicitors and auditors are also used around the world providing support to our Regional Offices, Country Programmes and Site Projects.

## The BirdLife International Secretariat

### Structure, Governance and Management

#### BirdLife International structure

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125). The governing instrument is the Articles of Association. BirdLife International applies its income and property to the promotion of its objectives, which are to conserve all wild bird species and their habitats throughout the world. In the event that income exceeds expenditure in any year, such surplus shall not be distributed but retained by the company for the promotion of its objectives.

The BirdLife Partnership comprises the regional groupings of NGO Partners in Africa, the Americas, Asia, Europe & Central Asia, Middle East, and the Pacific. All regions have their own Secretariat office supporting their respective networks. In several countries with high biodiversity but no suitable NGO Partner or Affiliate in country, BirdLife International has established its own projects and Country Programmes.

#### Governance

Every four to five years, the Partnership holds Global Partnership Meetings to adopt strategies, programmes and policies and elect a board of directors (known as Council) and Trustees (known as Council Members). A series of advisory Regional Committees are also elected. The Council appoints a Chief Executive to head a decentralised international Secretariat – the BirdLife International staff. The Secretariat co-ordinates and supports the Partnership to achieve BirdLife International's aims and objectives.

Council comprises a Chairperson, a Treasurer, and other Trustees elected by the Partnership at the Global Partnership Meeting. In addition, up to six positions are available to be co-opted by the remaining members of Council. Each elected Council member can serve up to two consecutive four-year terms, but a third consecutive term is possible if one or two of the terms were served as Chairperson or Treasurer. The maximum period of consecutive service on Council is 12 years. After an absence of four years re-election to the Council is possible. Trustees are elected by the Partnership on the basis of their relationship with particular Partners or groups of Partners. They have been informed that they must exercise their responsibilities independently of their links with each organisation. Once a new Council is elected an induction is given to ensure that the roles and responsibilities as Trustees are fully understood.

There are also separate advisory Committees of Council covering Finance, Fundraising, Science & Policy, and People, which meet before each Council meeting. Other Committees of Council operate from time to time working on different strategic issues.

BirdLife's Advisory Group is an advisory body of high-level supporters and friends of BirdLife. The advisors contribute to the strategic agenda of BirdLife International through their involvement by being an ambassador for BirdLife; acting as a sounding board to provide advice and external input to the BirdLife CEO on key strategic issues; working with BirdLife staff to identify and agree critical issues and opportunities for their intervention and support and attending the Global Partnership Meeting and, from time to time, BirdLife Partnership Regional

meetings and Rare Bird Club events. Recommendations and advice of the Advisory Group is reviewed and approved by the BirdLife Council during its regular meetings.

The charity has reviewed the Charity Commission Governance Code and while we comply with the code in all material respects, we have identified some areas where our compliance could be improved. Council are committed to revisiting the principles of the Charity Commission Governance Code on a regular basis. During 2019 improvements have been made under Principle 4 – Decision making, risk and control, through improvements to the risk management framework, and a focus on strengthening internal policies. Also, under Principle 5 Board effectiveness, we have developed a Council Performance Assessment Framework, which will be implemented during 2020.

In 2017 the Council's effectiveness was assessed in a formal review undertaken by an independent advisor. The organisation also set up a safeguarding team with its UK Partner to review the safeguarding policies, principles and practices and to develop further BirdLife International and its Partners' practices and standards of behaviour. Additional steps were also taken to support communication of information between the Trustees, including preparation of highlights reports on Council meetings in three languages, English, French and Spanish.

#### Trustees

The Trustees who served during the year are shown on page 5.

#### Management

Strategic issues, documents, and annual work programmes and budgets for the Secretariat are prepared by the management team, for consideration of the Trustees. The management team formally report to the Trustees at least twice a year. The Trustees delegate the day to day running of the organisation to the Chief Executive.

#### Pay and remuneration

BirdLife International's pay philosophy is to be fair and sustainable. In order to attract and retain high calibre people, our aim is to set remuneration at a level which reflects local external markets, whilst maintaining a consistency of approach across geographic teams. Council is responsible for determining the Chief Executive's remuneration. Remuneration for the Management Team is determined and reviewed by the Chief Executive and Head of Human Resources. Remuneration for all other staff is determined by the Chief Executive, Human Resources and the Management Team. BirdLife undertakes an annual pay review, taking account of inflation, affordability, organisational performance and external benchmarking.

#### Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the Trustees who are also the Directors to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the group and of the surplus or deficit

of the group 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company and group's transactions and disclose with reasonable accuracy at any time the financial position of the charity and group and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for ensuring that adequate arrangements are in place to manage risk and uncertainty as expanded further on pages 18-19. The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities. This report explains the Charity's activities and demonstrates how they contribute to the Charity's purposes and provide public benefit.

## Strategic Report

### Achievements and Performance

#### 2019 Programme Highlights

The BirdLife Secretariat work plan for 2019 was approved by the BirdLife Council at its 62<sup>nd</sup> Meeting (December 2018). The work was organised in accordance with each of the nine global programmes and one regional programme (Agriculture, in Europe) in the BirdLife International Strategy, plus a small number of high-level overarching initiatives to deliver further on the sustainability pillar in the strategy. The following presents the main achievements in 2019 as presented to the BirdLife Council at its 67<sup>th</sup> Meeting (June 2020).



#### Preventing Extinctions Programme

The 2019 update of the Red List of globally-threatened birds was completed, updating maps and factsheets for hundreds of species and assessing status category changes. A global assessment of threats to seabirds was published. With further taxonomic work, the BirdLife checklist of the world's birds comprises 11,147 species, and an MOU was signed with Cornell University (United States), seeking to enhance harmonisation with the Clements/e-Bird list. The European Red List of Birds revision is on schedule including a new analysis of the State of the Birds outside the EU by 2020. Following publication of the African common bird monitoring schemes, new work has followed in West Africa and links to conservation plans for the East Atlantic Flyway, while BirdLife continues its support for the Pan-European scheme.

A review paper on vulture conservation, BirdLife-led, was published. African vulture work contributed much to the implementation of the Convention on Migratory Species (CMS) Multi-species Action Plan for vultures with the first anti-poison project completed in East Africa and impacts measured including a >30% reduction in vulture poisoning and mortality (based on monitoring of tracked birds) over three years, and training reaching over 50% of law enforcement officers and field rangers. Two new Vulture Safe Zones are being created in Zimbabwe and one in South Africa, and the first major project to reduce belief-based use of body parts, including promotion of plant-based alternatives, began.

On bird trade, BirdLife helped ensure the CITES Conference of Parties adopted recommendations on all our trade priorities, and supported work at supply sites for Helmeted Hornbill, Indonesian parrots and Asian songbirds through population and habitat surveys, monitoring and training to guide patrolling and community outreach for behaviour change.

Work on individual priority species continued in all regions.

Northern Bald Ibis projects were completed with the population holding at its highest ever level (158 pairs, >700 birds). For Sociable Lapwing, ACBK (BirdLife in Kazakhstan) are taking over coordination of the action plan under CMS, and creation of a new protected area for the largest stopover site became a real prospect. In Africa, priority species were Liben Lark (a particularly difficult

situation but surveys revealing a small surviving population) and Taita Hills endemics, particularly Taita Apalis; Sao Tome species work has transitioned into forest work maintaining habitat for all Critically Endangered species (see Forests Programme below). In Asia, important work was supported on Great Indian Bustard, Lesser Florican, Indian Skimmer and other riverine birds, Cambodian ibises, Sangihe (Indonesia) endemics (a vital new project) and Chinese Crested Tern. In the Americas, our support continues for Hooded Grebe and Blue-throated Macaw, and new species guardians in Colombia and Ecuador. In the Pacific, the focus has been on Tooth-billed Pigeon, Tahiti and Fatu Hiva Monarchs (analysis shows both likely saved from extinction although still Critical) and Vanuatu Scrubfowl.

Fifteen small grants for European and Central Asian species were launched with corporate and private donor support.



#### Important Bird and Biodiversity Areas (IBAs)

The IBAs in Danger 2019 list and Story Map were published in December. Major casework successes were achieved for Gediz Delta in Turkey (cancellation of development plans) and Ulcinj Salina in Montenegro (protected area designation).

IBA coordination capacity in the Secretariat was restored to previous levels in Africa, the Americas and Europe. The Marine team IBA capacity was increased. Twelve countries have done or started at least a partial IBA information up-date. Further progress was made in identifying IBAs in West Papua (Indonesia). An IBA boundary verification tool to check and amend IBA boundary maps was developed and piloted in several countries in Asia and the Americas.

Two meetings of the Key Biodiversity Areas (KBA) Committee were held with inputs and participation from BirdLife. KBA National Coordination Groups (NCGs) are led by BirdLife Partners in Australia, South Africa, Kenya, Nigeria, Lebanon and Turkey. Partners are members of NCGs in Canada, Uganda and Tunisia. Major KBA identification exercises were undertaken by Partners and others in Australia, South Africa, Argentina, Canada and Turkey. KBA training workshops were organized in Argentina, Ethiopia and Uruguay.

The three-year BirdLife-managed Alliance for Zero Extinction (AZE) project, funded by the Global Environmental Facility, has been finished successfully, with the main results as follows. AZE sites were included in the safeguard policies of several institutions, including the International Finance Corporation. AZE sites were incorporated in the National Biodiversity Plans of 22 countries. Two national AZE ordinances were issued in Brazil. A revised AZE map was published with 835 sites. A CDB decision was adopted urging signatories to protect AZE sites. Four Partners have been supported to use TESSA (ecosystem service assessment tool) and implement their assessment of ecosystem services. Seven Partners collaborated with their Heidelberg Cement subsidiary in a range of conservation actions, or biodiversity awareness training, or both.

Fifteen scientific articles or book chapters were published or submitted, as well as five papers on marine IBAs.



## Migratory Birds and Flyways

In 2019, the Flyways Programme focused on four priority themes: illegal killing, energy infrastructure, coastal wetlands, and sustainable land use. We advanced on conservation action for migratory birds in all major flyways.

In the Americas, monitoring of shorebirds and conservation of coastal wetlands along the Atlantic and Pacific flyways was underway in eight countries. The BirdLife-led Southern Cone Grasslands Alliance in Argentina, Brazil, Paraguay and Uruguay expanded bird-friendly grassland management to more than 620,000 hectares (513 ranches). Domestic and international demand for Alliance certified beef has risen. Partners in Bolivia, Colombia and Mexico increasingly engaged in conservation of the unique biodiversity of natural grasslands.

In the African-Eurasian Flyway, good progress was made with tackling the illegal killing of birds (IKB). The Secretariat coordinated action to stop IKB in 25 countries in the Mediterranean region, published a review of IKB in the Arabian Peninsula, Iran and Iraq, and was actively involved in the development of the intergovernmental Rome Strategic Plan for the Mediterranean. The Flight for Survival Campaign reached 197 countries, achieved over 8 million social media impressions, and with over 160,000 unique website visits to date. The campaign raised over £140,000, including £120,000 for national work by BirdLife Partners.

The Secretariat supported work to reduce collision and electrocution of soaring birds with energy infrastructure in 13 countries. BirdLife contributed to new EU wind energy guidance and sensitivity mapping instruction manual. The CMS Energy Taskforce, coordinated by BirdLife, welcomed the Government of Jordan as a member, and RSCN (BirdLife in Jordan) and HOS (BirdLife in Greece) as observers. BirdLife advocated for a stronger role of CMS in the implementation of the African-Eurasian Migratory Landbird Action Plan (AEMLAP).

BirdLife Partners in the Central Asian Flyway joined forces in 2019. Hosted by BNHS (BirdLife in India) two meetings were held to develop the BirdLife Central Asian Flyway Initiative. The initiative will initially focus on strengthening collaboration for conservation, development of a situation analysis, and promotion of the Flyway at the CMS COP13.

In the East Asian-Australasia Flyway, the highest priority in 2019 was the conservation of coastal wetlands. With BirdLife support, Phase 1 of the China Yellow Sea World Heritage nomination was successfully inscribed, covering the two largest sites, with a further 14 sites due for nomination in phase 2 in 2022. Support was provided to BCST (BirdLife in Thailand) to raise funds to secure salt pans in Pak Thale for long-term management. Monitoring of coastal wetlands by HKBS (BirdLife in Hong Kong) and local stakeholders in southern China led to the identification of new IBAs. The IKB review for South-East Asia progressed well with analysis of ASEAN states' legislation for hunting completed.



## Marine

In 2019, the Albatross Task Force (ATF) recorded its highest-yet bird-scaring line compliance rate (to reduce seabird bycatch) in the Argentinean hake trawl fleet at 50% (up from 18% in 2018) - though there continue to be month-by-month fluctuations that we are working to resolve. We have submitted for publication our paper that confirms a (previously reported) 98% reduction in seabird bycatch in the Namibia longline fleet as well as a c.50% reduction in seabird interactions in the trawl fleet. In August, the Chilean government announced new bycatch regulations for the trawl fleet, meaning that all ATF target fleets now have seabird bycatch regulations in place.

We secured an agreement with the **Commission for the Conservation of Southern Bluefin Tuna** for a future project to strengthen compliance monitoring. The results of first global albatross bycatch assessment for tuna fisheries were presented at the Atlantic, Indian, Southern Bluefin Tuna, and Western and Central Pacific Fisheries Commissions, and to the CMS Agreement for the Conservation of Albatrosses and Petrels.

Our gillnet bycatch work received a welcome boost this year, as we were able to obtain funding from NatGeo to trial 'above water' mitigation in Estonia, after 'underwater' approaches have proved unsuccessful to date. In Japan, maps of bycatch risk identified the importance of key sea areas in the north of the country for better data collection, and a follow-up project is under consideration. A 5 year review of BirdLife's gillnet work was completed, and RSPB has confirmed its support for the next 2 years.

The marine IBA team continued to make progress on a proposal for a large marine protected area under the Convention for the Protection of the Marine Environment of the North-East Atlantic (the '**OSPAR Convention**'). An assessment of threats from fisheries in IBAs/KBAS in South Georgia and the South Sandwich Islands was completed and submitted for publication (paper accepted in early 2020). The marine science team led on and published a paper on the global threats to seabirds in Biological Conservation, and the results of the paper will support Partners in the identification of threats in coastal IBAs, as well as threats on the High Seas. This work has been inputted to the CBD's EBSA (Ecologically and Biologically Sensitive Areas) discussions, where BirdLife advocacy has continued, alongside efforts to build capacity in West Africa and western South American countries.

The MAVA-funded projects in West Africa and Mediterranean have been collecting bycatch data on marine mammals, seabirds, turtles and elasmobranchs throughout the year. Phase 1 of the Cape Verde Seabird project was concluded; no killing of seabirds was recorded at Raso, Branco and Rombo islets, and nationwide surveys have found over 30 new seabird colonies including new sites for species only breeding in Cape Verde, with threats and mortality factors identified.

Around 1.5 million new data points were added to the Seabird Tracking Database in 2019 (25 species from 8 families, from 23 colonies in 13 countries, ca. 3600 tracks in total).



## Invasive Alien Species

The global assessment of priority islands for invasive mammal eradication benefiting highly threatened vertebrates was finally published in the open access journal PlosOne, with BirdLife as one of the four lead authors (over 50 authors in total). The publication provides an important reference for advocacy and restoration priorities for the Partnership.

Teuaua, an islet of the Marquesas French Polynesia, was confirmed to have been successfully rid of rats 18 months after the baiting operation. The 80,000+ Sooty Terns are the principal species for the islet, but Bulwer's Petrel and White-throated Storm Petrel are also expected to benefit. The island is also a critical proof of concept for leaders and local people in support of the operation being developed for the seven Marquesas Islands, although this was delayed to 2021 due to a short-fall of funding. Field trials to consider the risk that the operation posed to the Marquesas Monarch concluded that taking the species into captivity was not feasible but that the use of rodenticides did not represent a significant risk.

Following the 2018 rat eradication on Kayangel (Palau), monitoring has unfortunately confirmed one of the two rat species targeted is still present on the island. DNA evidence suggests the Pacific Rats on Kayangel are from the original population indicating the baiting operation failed for this species (but was successful for Asian House Rat). Investigations are underway to understand why removal of Pacific Rat was unsuccessful, but despite this considerable biodiversity and crop production benefits have occurred with the removal of the Asian House Rat, the more damaging of the two species.

An operation to eliminate feral goats from the islets of Rapa in French Polynesia was successfully completed enabling recovery of these globally important seabird islands, which include the Critically Endangered Rapa Shearwater. Planning for an operation to eradicate rats from these islets is underway and scheduled to take place in 2020 further enhancing this recovery.

An operation to remove a recent introduction of Common Myna from the Island of Rotuma Fiji, is underway led by BirdLife with the support of the Fiji Government and the Rotuma community. Mynas threaten the endemic and endangered Rotuma Myzomela and local livelihoods. Also in Fiji an operation to eradicate rats has been completed for the Island of Yabu, which supports significant seabird populations and provided capacity building for Nature Fiji (BirdLife in Fiji).

Forest & Bird (BirdLife in New Zealand) has formally taken up the coordination responsibility for the Programme working closely with the BirdLife Secretariat in the Pacific.



## Forests of Hope

In 2019, there were a number of very positive developments in priority landscapes and on priority conservation themes, as well as significant fundraising success for the programme as a whole.

In Cambodia, at Western Siem Pang, BirdLife is implementing a conservation agriculture scheme, 'Ibis Rice', with 100 farms, and secured funds for scale up to 300 farms in 2020, and in Lomphat, engagement with companies encroaching into the protected area resulted in a preliminary stay of encroachment and negotiations toward a solution.

A major, multi-year, regional Atlantic Forest Initiative was launched in early 2019 with BirdLife Partners (Guyra Paraguay, SAVE Brasil and Aves Argentina), including direct conservation action and knowledge exchange across the region.

In São Tomé and Príncipe, BirdLife began implementing a large-scale initiative to strengthen the Obo Natural Park, and was recognized by government, stakeholder and donors as filling an important niche, leading to opportunities for policy influence and access to funding.

In Sierra Leone, Gola REDD+ carbon credits saw an uptick in sales and FairTrade certification has been achieved for Gola cocoa. New funding was secured for forest restoration in Kenya and Uganda, signaling increasing interest in forests as a key nature-based solution to the climate crisis.

As a founding member of the Global Platform for Sustainable Natural Rubber, launched in April 2019, BirdLife joined other NGOs and companies representing nearly 75% of the supply chain to set new environmental and social standards for the sector.

The new BirdLife Forest Landscape Sustainability Accelerator supports Partners with capacity building, exchange and seed funding. The 2019 cohort is developing diverse sustainable financing strategies at a landscape-scale across 1.2 million hectares of priority tropical forest IBAs. The cohort spent a week working together in Cambridge, met regularly via webinars, and received seed grants to pursue diverse and innovative approaches to sustainable financing.

Harapan Forest in Indonesia, jointly managed by Burung Indonesia (BirdLife in Indonesia), the RSPB (BirdLife in the UK) and BirdLife International, received a significant financial boost with a seven-year project supported by the German Government's International Climate Initiative (arranged by NABU- BirdLife in Germany). Forest fires in 2019 caused some damage and restoration is underway. Plans for a coal-road which would impact on the area are being challenged.





## Climate Change

### Climate-resilient IBA Network Americas

A review, analysis and mapping of nature-based solutions applied on-the-ground in the Americas is underway. With support from the Secretariat, the BirdLife Partner in the Dominican Republic is working on climate change adaptation in several coastal wetlands and mangroves/IBAs, in Brazil on implementing climate change mitigation and adaptation measurements in the Atlantic Forests, and in Argentina working on climate change mitigation through reforestation in protected areas.

### Nature-based Solutions

BirdLife developed its position on Nature-based Solutions (NbS), and is supporting interested countries to champion their inclusion into Nationally Determined Contributions (NDCs) (intended reductions in greenhouse gas emissions). In Rwanda and Burundi, erosion hotspots were identified in Sebeya, Ruhwa and Muhira catchments, with vulnerability assessments and priority interventions now identified with communities in all catchments. Over 400,000 indigenous and fruit trees have been planted to restore degraded areas for enhanced resilience.

### Renewable Energy

The 4<sup>th</sup> meeting of the CMS Energy Task Force (ETF), coordinated by BirdLife, was successfully held in Sept 2019 in Paris and was hosted by ETF Observer, Orée. Dr Michel Perret (French Government) was elected as the new Chair of the ETF. BirdLife successfully advocated for the inclusion of biodiversity considerations into the Climate Action Network (CAN) Energy Working Group position on renewable energy.

### Multilateral environmental agreements

Working through CAN, BirdLife's policy and advocacy work has advanced efforts towards the inclusion of NbS, such as forest biodiversity and ecosystem integrity, into the ambitions for NDCs at the UNFCCC Bonn Conference. BirdLife played a leading advocacy role at the UNFCCC Intersessional in Bonn (June 2019) and at UNFCCC COP25 in Madrid (Dec 2019). Version 2 of the Critical Site Network Tool (of important wetlands on the Africa-Eurasia Flyway), funded by the German Government's Climate Initiative was promoted at the BirdLife NbS side event with Wetlands International at UNFCCC COP25 in Madrid.

### Climate change impact

Papers published or advanced by the BirdLife Science team cover: global conservation of species' niches under climate change (in press in Nature); resilience of critical sites to climate change for waterbirds in Africa-Eurasia (submitted to Nature); composition and distribution of the world's terrestrial bird communities under climate change (submitted to Nature); waterbird population trends in protected areas and IBAs in Europe and North Africa under climate change (submitted to Biological Conservation); impact on terrestrial birds of land conversion from global renewable energy deployment to meet climate change targets (submitted to Nature Climate Change).



## Local Engagement & Empowerment (LEEP)

With Heidelberg Cement as new sponsor of Spring Alive, twenty-one Partners from Europe and Central Asia and nine from Africa received funding to engage children in the wonders of bird migration. Three new countries joined the project (Georgia, Morocco, Mauritania). The theme was "Safe Havens" with specific focus on how to prevent glass collisions. The first workshop for Africa coordinators took place. In December, Heidelberg confirmed funding for 2020.

Environmental Education has been included and promoted as a Community of Practice through the Capacity Development Fund (see below). Eleven Asia Partners attended the Environmental Education Training Workshop in Malaysia in February 2019, which was coordinated with the Malaysian Nature Society (BirdLife in Malaysia), as part of a Partner-to-Partner Cooperation initiative.

The two Darwin Initiative funded projects were successfully completed with Guyra Paraguay and Naturama (Burkina Faso). In Burkina Faso, the project has successfully demonstrated the importance of pollinators and native tree species in the Shea Parklands, of benefit for both Shea butter production and migratory birds, and initiatives are now being advanced to scale-up this work including exploring the development of a global sustainability standard. In Paraguay, certified organic *yerba mate* has been produced and sold, demonstrating a market-driven approach for conserving Paraguay's Atlantic Forest in collaboration with the indigenous Mby'a Guaraní and farmer communities. A new Partner-led Darwin project has commenced in Zimbabwe on livelihoods and wetland biodiversity.

The LEEP Theory of Change has been finalised, and is the basis of the full programme strategy for 2020-2022. Implementation of the LEEP Strategy for Africa began in January and the Secretariat is collecting biannual reports from Partners on their activities. Training webinars have been rolled out on topics relevant to working with communities and Local Conservation Group engagement, including sustainable livelihoods.

LEEP and IBA programme have identified the priority to update the information on BirdLife's network of Local Conservation Groups (LCGs) (needs, capacity, and numbers). New Himas - traditional community management systems (of natural resources) - have been established in Lebanon, and this approach is being mainstreamed within the agriculture and tourism sectors. Birds and culture work continued with meetings held with university partners on integrating nature and language. Funds for initial work on IBA, KBA and language mapping have been secured, and will include continued case study development with BirdLife Partners in Paraguay, Kenya, and Canada, and collaboration with e-Bird and Cornell, and the new online Birds of the World.



## Capacity Development

The Capacity Development Fund (CDF) made very good progress. By end of 2019, 26 Catalytic Grants were awarded to 17 Partners in the Mediterranean (totalling £394,229) and West Africa (totalling €112,488). Five Technical Assistance Grants were also supported across the Africa, Europe and Middle East regions. Promotion of 'Communities of Practice' led to 112 staff of BirdLife Partners and Secretariat signing-up to nine thematic areas. Participants suggested 24 more topics of interest to continue or increase learning and development in the Partnership.

Based on the QAS (see 'Overarching'), good progress was made with Strengthening Plans as a tool to support organisational development, with 21 Partners in the Mediterranean and Africa using these to guide their development.

Partner-to-Partner cooperation was facilitated by the CDF projects e.g. with RSCN (Jordan) providing technical cooperation to PWLS (Palestine) in the design and development of their organisational strategy; BirdLife South Africa to Nature Conservation Egypt on governance improvements; SPEA (Portugal) to ODZH (Guinea Bissau) on fundraising; and RSBP (UK) to CSSL (Sierra Leone) on governance improvements.

Efforts continue to assess all Partners for a full transition of the Partnership to Full Partner or Affiliate status. The final reports for the Arcadia-BirdLife Conservation Partnership Fund were submitted. Alongside important conservation achievements, the project benefited 17 organisations with core costs at a critical period following the global financial crisis in 2008.

The Arcadia Fund confirmed a five-year grant to the Conservation Leadership Programme (CLP) starting July 2019 with \$1.2m a year. The CLP has rebounded back as a global programme accepting application for small grants to Young Conservation Leaders across the world. Young Conservation Leaders projects funded by Birdfair and A. V. Jensen Foundation continue to run well and on schedule.

BirdLife's capacity development work was strongly represented at the 2019 Global Capacity for Conservation Conference in London.



## Europe – Agriculture

Our work in 2019 centred on the legislative process on the new EU CAP (Common Agricultural Policy), a key achievement being a highly successful campaign targeting the vote in the Environment Committee of the Parliament on the CAP. We achieved a very progressive vote in the Environment Committee, but an opposite result in the Agriculture Committee.

We secured a grant from the European Climate Foundation to support our communications and advocacy work, developing videos on the CAP which are being widely used by BirdLife

Partners and other NGOs. We helped to organise the 'Good Food Good Farming' action days in October 2019, including a protest outside the European Parliament. There was a massive increase of pressure on CAP at the end of 2019 including initiatives originated or supported by us (New York Times coverage, scientists' letter, report by the Court of Auditors). A suite of infringement cases were launched in 2019 by the European Commission, including on agriculture, based on cases brought by BirdLife Partners, and we continued to support Partners, notably in Germany, with their complaints.



## Overarching Initiatives

### Global Partnership Meeting

Council decided on the venue, dates and nature of the next BirdLife Global Partnership Meeting, which will be held in Cambridge, UK during the week 12 September 2022. The meeting will have an external facing element to celebrate BirdLife's 100<sup>th</sup> year anniversary and launch the next BirdLife strategy and regional implementation plans.

### Enhance Network Cohesion

The Quality Assurance Systems (QAS), BirdLife's monitoring and evaluation framework, was completed with inputs from 94 (of 115) Partners. Key finding on all the variables assessed was that the Partnership is on track to meet and in some aspects exceed the targets in the strategy. The two exceptions are unrestricted income and membership where there has been a fall in values. For membership, the fall in values goes below the baselines set in 2015.

### Brexit

Work at UK and EU levels contributed to there being extremely good safeguards for nature in the initial withdrawal agreement and a firm position from the EU on the preservation of its environmental *acquis communautaire*. While some of these were lost with rejection of the initial agreement and approval of a stripped down one, the issue of a level playing field and no regression on environmental legislation is now firmly established as a key element of any future relations agreement.

### Business & Biodiversity

A high-level strategy was developed and approved by Council, and the due diligence and approval process was refreshed and streamlined, with a Council working group appointed. An agreement was signed with Halcyon Agri (world's largest rubber producer) to support the implementation of their zero-net-deforestation policy. The Asian Development Bank has committed funding for developing an avian sensitivity map for renewable energy development in Asia.

### Post 2020 CBD Agenda

BirdLife's position and input papers on the post 2020 strategy of the Convention on Biological Diversity (CBD) were prepared covering a number of key elements (sites, species, implementation, mainstreaming) and shared with BirdLife Partners for onward sharing and dialogue with their Governments and the CBD Secretariat. BirdLife attended the First Open-ended Working Group on Post 2020 with Governments and key stakeholders in August in Nairobi and the CBD subsidiary body meetings in November in Montreal, where the new Global Biodiversity Framework was discussed and BirdLife



spoke with many Contracting Parties and made interventions on key topics. BirdLife with other NGOs prepared an external facing policy paper setting out the main asks for the new framework and responded to several formal CBD consultations. Dialogue was advanced with others on reaching out to the public on this agenda and a communications plan was developed.

#### SOWB 2019

The 2018 State of the World's Birds (SOWB) report was promoted and disseminated at numerous high-level policy events throughout 2019. To further expand and update SOWB, the Data Zone was developed to host annual updates. Covering 2019, the first annual update profiles the latest changes to the Red List and Key Biodiversity Areas (KBAs) (see below), and scientific research published since the last report <http://datazone.birdlife.org/2020-annual-update>. There is also a dynamic online "Species Dashboard", through which statistics, charts and graphics on the state of the world's birds can be generated and interrogated more easily <http://datazone.birdlife.org/species/dashboard>. Work also began on a new report on what birds tell us about global progress towards achieving the CBD's Strategic Plan on Biodiversity and its 20 "Aichi Targets".

#### Cambridge Conservation Initiative (CCI) Collaboration

Work advanced on the development of the new CCI Strategy for adoption in 2020. BirdLife has participated in Council discussions and several participatory staff sessions to shape the strategy. BirdLife continued to sit on the CCI Council and CCI Services Ltd and chaired the CCI Influence Working Group and the CCI task group on the next Convention on Biological Diversity (CBD) strategy.

*More up to date information on activities of the Secretariat and Partnership around the world can be accessed from our website: [www.birdlife.org](http://www.birdlife.org)*

## Plans for future periods

#### Highlights from the BirdLife Secretariat work plan for 2020

The BirdLife Secretariat work plan for 2020 was approved by the BirdLife Council at its 66th Meeting (December 2019). As with 2019, the work is organised in accordance with each of the nine global programmes and one regional programme (Agriculture, in Europe) in the BirdLife International Strategy, plus a small number of high-level overarching initiatives to deliver further on the sustainability pillar in the strategy. The COVID-19 pandemic has had minimal impact on the organisations activities so far with most areas of the business functioning as normal, at this stage the 2020 planned activities detailed below are still expected to proceed mostly as originally planned.

#### Overarching Priorities

##### World Congress and Strategy

The Secretariat will advance the objectives and programme for the 2022 BirdLife World Congress and Global Partnership Meeting, communicating with the Partnership on venue, dates and plans. A budget will be finalised and fundraising plan developed with implementation underway. Any social distancing and travel restrictions due to COVID-19 will need to be considered in the planning of this event. There will be extensive consultations with the Council and Partnership on the first draft of the next BirdLife Strategy which will be adopted at the Global Partnership Meeting.

#### Post 2020 Biodiversity Conservation Agenda

The post-2020 biodiversity framework under the UN Convention on Biodiversity (CBD) (including targets and indicators) will be adopted at the next CBD Conference of Parties (originally scheduled for Kunming, China, October 2020, but now postponed until 2021). BirdLife will be seeking to ensure that the new framework reflects the Partnership's conservation priorities and indicators and there is reference to robust implementation mechanisms. BirdLife's input and engagement will be advanced based on a strategy agreed with Council and through a Post 2020 Task Team and the mobilisation of the Partnership for a Post 2020 communications campaign.

#### 2020 IUCN World Conservation Congress (WCC)

As a member of IUCN, BirdLife will ensure its priorities are reflected in, and its profile is raised through, participation in, and leadership of, relevant events and promotion of priority motions at the next World Conservation Congress (originally scheduled for Marseille, France, June 2020 but due to COVID-19 is now postponed to January 2021). BirdLife's capacity development achievements, tools and processes will be profiled at the Congress.

#### Programmatic Priorities

In the **Preventing Extinctions Programme**, a priority will continue to be work on vultures, which are experiencing huge declines in Africa and Eurasia. BirdLife will continue to contribute strongly to the implementation of the Convention on Migratory Species (CMS) Multi-species Action Plan, through promotion and delivery in all regions of Africa and Eurasia. Work will include new projects for Vulture Safe Zones in Africa, and on bans and safety testing in Europe and Asia on toxic non-steroidal anti-inflammatory drugs (NSAIDs) (used in veterinary medicine and which are fatal to vultures). Work in Cambodia will be supported to advance the national vulture conservation programme. There will be policy engagement to promote the vulture agenda including through the Convention on International Trade in Endangered Species (CITES) and the IUCN WCC.

In the **Important Bird and Biodiversity Areas (IBA) Programme**, there will be a coordinated global effort to improve the quality of IBA data world-wide, with at least 25 Partners supported to undertake IBA inventory up-dates in all regions. A new IBA update pack will be available to Partners, including guidelines on the new IBA criteria. Progress will be made with the first IBA inventory for Papua New Guinea (one of the last remaining countries to be covered by the IBA programme). The Key Biodiversity Areas (KBA) initiative will be supported including the structure and operations of the Secretariat, which BirdLife co-hosts, including its co-financing. Support will be provided to Partners in at least 10 countries to run KBA National Coordination Groups and start KBA identification. Two interim Regional Focal Points will continue to be provided by BirdLife. Training will be provided to Partners on the application of the KBA Standard with regular communication via the Extranet, BirdLife and KBA Websites, KBA Community, newsletters, e-mails, webinars, etc. A beta version of the World Database of KBAs and the KBA Website will be available, with a functioning prototype dashboard for convenient access to the information for conservation planning and decision-making.

In the **Flyways Programme**, a priority will continue to be the coastal wetlands on the East Asian Australasian Flyway (EAAF). Coastal wetlands will be monitored and IBAs/KBAs identified, and conservation action will be supported in key coastal wetlands

(including Gulf of Mottama, Nan Thar and Inner Gulf of Thailand, in Myanmar and Thailand). Progress with the Yellow Sea and Bohai Sea World Heritage Site nominations for China and Republic of Korea will be supported. Fundraising for implementation of key elements of BirdLife EAAF conservation strategy will be a priority.

In the **Marine Programme**, the Albatross Task Force (ATF) focus will be scaling up work in Argentina in order to drive compliance with bird-scaring line use (to avoid seabird by-catch) in the demersal trawl fleet up to 80% and in Chile to achieve 50% bird scaring line compliance in the trawl fleet. The target in the Namibian trawl fleet will be to reach >80% use of bird-scaring lines.

In the **Forests of Hope Programme**, the focus will be on sustainable financing, where the aim is that at least eight priority landscapes will have developed and advanced diversified plans for long-term financing (LTF) tailored to local contexts, including forest carbon financing (REDD & restoration) developed as a possible LTF source for multiple projects.

In the **Climate Change Programme**, nature-based solutions and safeguards will be promoted strongly in international policy processes, including the United Nations Framework Convention on Combating Climate Change (UNFCCC) and the CBD. The Secretariat will work with Partners to promote national mitigation measures, with a focus on Nationally Determined Contributions (NDCs) to emissions reductions.

In the **Invasive Species Programme**, in the Pacific, the restoration priorities will be: Marquesas (French Polynesia) (fundraising for the multi-island operation and completion of technical preparations); Rapa islet (French Polynesia) (implementation of goat eradication programme and development of operation to remove rats); Gau island (Fiji) (predators controlled for Collared Petrel), and Rotumna (Fiji) (control of Common Myna). A review will be undertaken of the Kayangel operation (Palau) following partial failure in 2018.

In the **Local Engagement and Empowerment Programme**, the Secretariat is aiming to review, empower and promote the global network of Local Conservation Groups (LCGs) at IBAs. Joint initiatives will be developed with the IBA programme in Africa, Middle East (including promoting *Himas* for community-based natural resource management in Lebanon) and the Pacific (including East Rennell in the Solomons, and Vanuatu). Also LCGs will be supported with technologies to monitor IBAs and KBAs to respond rapidly to emerging threats.

In the **Capacity Development Programme**, the Global Capacity Development Fund (CDF) will be developed further, including through finalising branding (including defining a new name for the Fund), marketing and communications plan to include regional initiatives and network development plans. A common approach will be developed with supporting Partners and to ensure integration of BirdLife's conservation priorities. The Secretariat will be seeking to secure at least one more institutional donor to match/expand existing funding, and will develop strategic alliances with high-level advisors from different sectors to design a business model. A pipeline of investable projects will be designed (medium term cash flow generating & impact investments) – with specialist help. The Secretariat will aim to successfully complete phase 1 of the CDF for the Mediterranean and West Africa and secure phase 2 funding.

## **COVID-19**

The COVID-19 pandemic has not yet had a significant, immediate impact on the organisation's operations, with most areas of the business functioning as normal but with staff working from home, however the Directors are aware that if the current situation becomes prolonged then this may change. In particular, it may affect the amount of restricted funding available for conservation work in 2021 and going forward. Management are constantly reviewing the situation in order to mitigate any adverse risk.

## **Enterprise Resource Planning (ERP) system**

The organisation has been given funding to implement an ERP system during 2020. Unit 4 Business World, has been selected, and preparations for implementation have started in July 2020.

## Financial Review

### Review of finances

The Trustees review, approve and monitor performance against the annual budgets of the Secretariat. Expenditure is planned to optimise the benefits towards the strategic objectives of the Partnership, while maintaining a financially stable Secretariat.

The Secretariat continued to gain financial support for its conservation objectives from various United Nations and European Commission budgets, from national government budgets, from foundations including the MAVA Foundation, MacArthur Foundation, the A. V. Jensen Foundation, Packard Foundation, the Critical Ecosystems Partnership Fund, Arcadia Foundation, and a significant number of trusts, companies and individuals.

The financial support from within the Partnership, including joint fundraising for programmes (as disclosed on pages 46 to 48) is critical to the stability that allows the Secretariat to service the Partnership.

The Secretariat has continued its high levels of income during 2019 with total income of £23.0 million compared to £21.8 million in 2018. There was a slight uplift in unrestricted income which reflects the increased efforts and investment in fundraising that the organisation has been concentrating on in recent periods in order to strengthen its unrestricted reserves position, and the continued support of the Advisory Group. Restricted income has also remained strong in 2019. This has supported growth in some very important conservation programmes (see the 2019 Programme Highlights section for the Secretariat's main achievements). The global threats to wildlife are immense, but the reality is that many organisations like us are finding it tougher to raise the funds needed.

The Secretariat's total expenditure has increased to £23.1 million in 2019 compared to £20.6 million in 2018. The increase relates to restricted spend, which enabled the organisation to deliver extraordinary conservation results (see the 2019 Programme Highlights section).

The Secretariat's unrestricted net income before transfers showed a surplus of £313,253. This compares to a surplus of £168,691 in 2018. The organisation is committed to creating surpluses where possible in order to increase the unrestricted reserves to at least the minimum level set out in the reserves policy.

In response to the fundraising challenges in the sector, the charity designed and implemented a restructuring plan in 2017, which helped the organisation save costs beyond just that year. The organisation has continued with robust financial management during 2018 and 2019, carefully monitoring its unrestricted expenditure which has gone from £3.1m in 2017 to £2.7m in 2018 and £2.9m in 2019.

The financial outlook for the next few years continues to look challenging with the immediate and ongoing uncertainties resulting from the COVID-19 global pandemic. A full review of the potential impact of the pandemic has been carried out by the Management team. The 2020 income has been affected but Management are developing plans to mitigate the impact. The outlook for 2021 and beyond is more difficult to predict at this stage, and very much depends how long the global crisis lasts. Again, management have plans in place to mitigate the impact and keep the organisation strong to deliver its conservation goals.

The Secretariat is dependent on voluntary income to cover the operational costs of the organisation; however this income has historically not been sufficient to cover the operational costs of BirdLife. The decrease in unrestricted spend and the increased unrestricted income in 2018 and 2019 helped achieve a surplus. During 2019 a significant investment was made to increase the capacity in the operations team and 2020 will see the start of the implementation of a new ERP system. Looking forward it is expected that with the new system operations will become more streamlined and will allow for financial information to be readily available across the organisation, enhancing decision making.

Securing and maintaining unrestricted income remains a key challenge and was a key focus area in 2019. Work has continued in implementing the funding model approved by the BirdLife Partnership in September 2018 at the Global Partnership Meeting (GPM), with new priorities and changes in fundraising approach. This will also be the focus in the coming years alongside strengthening our fundraising capacity, particularly in regards to individual fundraising. Enhancing unrestricted income streams to support the growth of the organisation and the Partnership will be the fundraising theme for the foreseeable future.

A statement of financial activities is set out on page 24.

### Financial reserves

BirdLife holds financial reserves to be applied to future activities in a number of categories:

- Unrestricted – available to be applied, at the discretion of the Trustees, to any of BirdLife's charitable purposes.
- Restricted – to be applied to the specific purpose(s) intended by the donor.
- Endowment – Endowment funds are restricted funds that are to be retained for the benefit of the Charity as a capital fund. Permanent endowments require the capital to be maintained and only the income and capital growth can be utilised. With expendable endowments the capital may also be utilised.

The Trustees review BirdLife's reserves and endowments regularly. BirdLife aims to maintain unrestricted income reserves sufficient to maintain BirdLife's operations, in the event that income is unexpectedly reduced from budgeted levels. The Trustees consider the probability of a reduction in and security of each source of income together with the ability to reduce expenditure in a planned manner and also the risk associated with the equity investments, in which a proportion of the reserves are held.

The charity has a reserves policy with a target of holding free reserves of 2 to 3 months of planned expenditure (which amounts to £3.8m to £5.8m based on 2019 expenditure). These targets were set when reserves were well below this level, with the intention to grow them steadily while at the same time maintaining key operations supporting the Partnership.

At the end of 2019 total reserves were £16.1 million (2018: £15.7 million). Of this £10.7 million is restricted funds and not available for general purposes (2018: £11.1 million), and £3.4 million is endowment funds (2018: £3.0 million). The remaining funds of £1.9 million (2018: £1.6 million) represent the unrestricted reserves of the charity. Free reserves, which exclude tangible fixed assets are £1.5 million.

The Trustees recognise that the reserves still remain below the minimum target set by them in the policy, and have put in place

a plan to rebuild reserves over the next few years, by implementing the new funding model approved at the Global Partnership Meeting in Belgium.

### Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2021 and a consideration of key risks, including COVID-19, that could negatively affect the charity

2019 has been a stronger year with the unrestricted reserves being rebuilt towards their agreed target level. The restructuring plan implemented in 2017 continues to provide benefits, and work on implementing the new funding model has been advanced to ensure long term financial sustainability of the organisation. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate (including the COVID-19 pandemic) and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The COVID-19 pandemic has not yet had a significant, immediate impact on the organisation's operations. However, Management are aware that if the current situation becomes prolonged then this may change. In particular, it may affect the amount of restricted funding available for conservation work in 2021 and going forward. A key risk is in relation to a potential decline in unrestricted income and a fall in programme expenditure leading to lower recovery of core costs. Management are constantly reviewing the situation in order to mitigate any adverse risk and have undertaken scenario planning to assess the potential financial impact of COVID-19 on BirdLife. Mitigating actions include reductions in expenditure, together with the use of reserves.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are below policy levels, and in light of the current climate in relation to the COVID-19 pandemic. For the period of review to 31 December 2021, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium and long term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

### Risk and uncertainty

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

- BirdLife International is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- BirdLife International complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan, annual budgets and work plans approved by the Trustees
- Consideration by the Trustees of financial results and forecasts, variance from budgets, and progress against work plans at each of its meetings, and also by the Finance Committee of Council which meets quarterly (or more often if required)
- Delegation of authority and segregation of duties
- Identification and management of risks
- Comprehensive staff training

The Trustees have introduced a rigorous risk management process, implementing the guidance set out in Charity Commission publication CC26, to assess business risks and implement risk management strategies. This involves identifying the types of risks and issues the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks and acting on them. The organisation has identified the following risks as being among the most significant:

#### Operational risks

**1. Risk: Loss of intellectual property**, as a consequence of working in consortia, a failure to keep data up-to-date and accurate, or the loss of key personnel could damage the ability of BirdLife International to fulfil its objectives, damage its reputation and lead to a loss of funding.

**Actions:** The Secretariat ensure there is sufficient regional and global coordination, support to the Partnership to collate and report on their data, and have implemented the monitoring protocol.

**2. Risk: Partner issues** such as lack of access to a major territory, the loss or failure of a major Partner, ineffective withdrawal from a territory, and removal of a Partner can all damage the ability of BirdLife International to fulfil its objectives and damage its reputation and lead to a loss of funding opportunities.

**Actions:** Partner issues are managed by a director and his department in Cambridge and more locally through the regional offices. Key matters and all proposals for the inclusion or withdrawal of Partners and Affiliates are brought to Council for debate and decisions.

3. *Risk: Inconsistent and poorly-understood processes and procedures*, including financial forecasting, across the Secretariat, can lead to poor decision making, overstretched management and staff, inadvertent breach of laws and regulations, loss of institutional knowledge, poor financial planning, financial exposures and inadvertent breach of contract and clawback of grant funding or donations.

*Action:* As part of the ERP development (see Risk 8. below), BirdLife is taking steps to implement relevant and proportionate processes, and has introduced manual processes in the meantime to address the most significant risks.

4. *Risk: IT infrastructure and security* – with remote working and increased cyber security attacks this continues to be an area of risk. These can lead to personal data breaches, vulnerability to malware attacks, late delivery on projects and wasted staff time.

*Action:* The strengthened IT department has been working hard to implement technical measures to resolve any identified issues.

#### *Financial risks*

5. *Risk: Inadequate restricted and unrestricted funds* arising from the loss of a major donor or donors, a failure of fund raising through the loss of key personnel, loss of opportunity, poor proposal response, increasing competition for available funds, Brexit, impact of COVID-19 and loss of Partner income can lead to problems with operational efficiency, cashflow, maintenance of reserves, ability to meet liabilities, and ultimately to fulfil BirdLife International's objectives.

*Actions:* BirdLife has recruited an Interim Chief Development Officer who is developing a plan for successful fundraising department and, in particular, for building a strong pipeline of opportunities. There is a focus on accessing unrestricted funding sources and other avenues for fundraising such as digital fundraising.

6. *Risk: Insufficiently rigorous project management* resulting in a failure to deliver on the project objectives, overspend or under recovery, ineligible expenditure and other donor compliance problems.

*Actions:* BirdLife is implementing a new project management tool, along with an internal education programme to help project managers and others better understand the legal structure of the Secretariat and the regional offices, appropriate contracting structures and other donor compliance issues. The efforts towards contract compliance as detailed in risk number 1 above will also have a positive effect here.

7. *Risk: Failure to comply with contractual terms* resulting in clawbacks of grant funding or donations, litigation for breach of contract, damage to reputation and wasted management time.

*Actions:* All contracts are reviewed by the Legal & Risk and/or Finance Departments during negotiation and prior to signature, so that any significant clauses can be flagged and understood.

8. *Risk: Finance Department capacity and capability* eroded so that it fails to provide the required support to the organisation, cash flow risks and unmanaged foreign exchange risks.

*Actions:* The new COO started in July 2019 and has completed a programme of recruitment and staff support that has strengthened the Finance team. A project to introduce a new Enterprise Resource Planning (ERP) system is underway with a

new system identified, funds secured for its implementation, contracts signed with a provider, and project underway. The system, which will have general ledger, human resource and project management modules is expected to go live in the last quarter of 2020. A separate project is underway to develop a new Funding system which will integrate with the ERP system. Management is in the process of analysing its foreign exchange exposure and will look to seek forward cover where necessary.

#### *External risks*

9. *Risk: The onset of a pandemic or regional conflict* can cause serious disruption to employees and the activities of BirdLife International and its Partners.

*Actions:* The Secretariat developing a Business Contingency Plan (the Plan), partly as a response to the COVID-19 pandemic, to cover its activities in Cambridge and the regional offices. This 'fast response' Plan encompasses its people including repatriation where necessary, its buildings, communications, activities and IT infrastructure.

#### *Compliance with law and regulation*

10. *Risk: Breaches of applicable laws and regulations*, including those relating to bribery and corruption, money laundering, data protection and employment.

*Actions:* BirdLife has developed and published policies and processes to cover a number of different compliance activities, and supports these with training and regular communications for staff. BirdLife has improved its whistleblowing procedures so that staff can raise concerns without fear of adverse consequences. BirdLife updates its policies and procedures on a 3-year rolling programme and continues to improve its compliance programme.

As part of this process the Trustees have reviewed the adequacy of the charity's current internal controls. The Trustees make reference to the specific guidelines issued by the Charity Commission on internal financial controls. Following the most recent risk review, the Trustees are satisfied with the controls in place and the steps taken to manage risk.

#### *Fixed assets and investments*

The movements in tangible fixed assets during the year are set out in note 10 to the financial statements. The land included in tangible fixed assets relates to a conservation island in the Seychelles. Fixed asset investments are disclosed in note 11 to the financial statements.

#### *Summary of investment policy*

The Trustees (Global Council) of BirdLife International have delegated investment decisions to the Finance Committee.

The Finance Committee are charged with agreeing a suitable asset allocation strategy for the reserves with the investment manager. They are also charged with recommending to the Trustees primary investment management arrangements, advising on the balance of practical operational considerations versus diversification of management arrangements.

Investment management is delegated to an authorised professional investment manager, Cazenove Capital, regulated by the Financial Conduct Authority. Cazenove were appointed in December 2019 following a competitive tender process.

#### *Investment objectives*

➤ BirdLife seeks to produce the best financial return within an acceptable level of risk.

- The investment objective for the general long-term reserves is to generate a return in excess of inflation over the long term whilst generating an income to support the on-going activities of BirdLife.
- The investment objective for the general short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Specific funds may exist for specific purposes, for which specific investment criteria will be tailored to these purposes.

The Charity has adopted an ethical investment policy to ensure that its investments do not conflict with its aims. It has adopted a set of principles for direct corporate sector engagement which have a general exclusion for: i) Armaments, ii) Tobacco, iii) Trade in globally threatened flora and/or fauna, iv) Trade in timber from old-growth forests, v) Animal testing for cosmetic or other non-medical products, vi) Trade in fish from, or at-sea with history of practising IUU (illegal, unregulated or unreported) fishing, vii) Oil & Gas.

The Charity's ethical investment policy is to align with the principles above, in as far as practical. The investment portfolio is structured in a manner to allow for sufficient screening against significant investment in companies engaged in these sectors.

The Finance Committee has responsibility for agreeing strategy and monitoring the investment assets. They are also charged with overseeing and judging the degree of ethical alignment versus balance of financial and practical considerations. Performance of the long-term reserves will be measured against inflation and agreed market indices. The return of the short-term reserves will be monitored against benchmark cash rates. The level of capital volatility will be monitored to ensure the risk profile remains appropriate for the Charity.

In 2013 US\$3 million was received from Singapore Airlines to set up a permanent endowment to help fund the Harapan Rainforest Initiative. This was invested in 2014 in a tailored US Dollar based portfolio, and is currently managed by Cazenove, with investment objectives aligned to the initiative.

Investments underpinning BirdLife's other endowment funds, set up with aligned investment objectives, were pooled into a Sterling-based main portfolio.

As shown in note 11 the value of the combined portfolio has increased from £3.4m in 2018 to £3.6m in 2019.

Following the announcement by the World Health Organisation in March 2020 of the coronavirus pandemic, the Charity's investment portfolio value sharply declined. However, at the time of signing these financial statements, the valuations have recovered to approximately the December 2019 levels.

### **Subsidiary holding**

The Charity has one wholly owned subsidiary, BirdLife Services Limited, which changed its name to BirdLife Limited in May 2018. This has remained dormant since 2001, as disclosed in note 23.

### **Grants and awards policy**

BirdLife works on varied conservation projects around the world and makes grants or awards to further the conservation objectives of the organisation. The determination of recipients is case dependent.

The aim of making grants to Partner organisations and other conservation NGOs is to develop the world-wide network of bird conservation organisations, and support their conservation work. One of the roles of the BirdLife Secretariat is to help develop the capacity of local and national organisations to carry out conservation work in their own countries. Grants are made following cost benefit analysis on the conservation impacts that such grants will achieve. The grant expenditure is then closely monitored.

For the majority of programmes, funding is specifically sought for collaborative work with identified Partner organisations. The grant/subcontracting arrangements then follow appropriate processes deriving from specific funder requirements.

## **Fundraising**

The charity's fundraising model has been focussed on long-standing relationships with institutions, government agencies, corporations and a number of individuals. BirdLife International has not engaged with third parties to raise funds and any direct approach to members of the public for funding has been limited. BirdLife Council considered in the November 2017 meeting the Fundraising Regulator's voluntary contribution request. Given that BirdLife does not use the fundraising practices the Fundraising Regulator is working to improve, it was agreed not to contribute to the voluntary levy. BirdLife is supportive of the important work the regulator carries out. At the country level fundraising largely takes place by the national Partner. In the UK the Partner is the RSPB and it is already supporting the Fundraising Regulator. No complaints were received in relation to BirdLife's fundraising activities.

## **Auditors**

The audit engagement partner has been changed this year, as her predecessor had been in place for 10 years. The new partner was selected from a choice provided by the audit firm following interviews by the Chief Operating Officer and the Treasurer.

Each of the persons who is a Trustee at the date when this report is approved confirms that:

- So far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware: and
- The Trustee has taken all the steps he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Crowe U.K. LLP has expressed its willingness to continue as auditor for the next financial year.

## **Acknowledgements**

The staff of the Secretariat are very highly valued, as are all our supporters. It is through them that we can ensure that time and money are well spent towards achieving the longer-term conservation goals.

The Trustees would like to take this opportunity to thank everyone who has shown their dedication, commitment and support to BirdLife.

The Trustees' Annual Report and Strategic Report therein has been approved by the Board of Trustees on 6 August 2020 and signed on their behalf by:

A handwritten signature in dark ink, reading "Nicholas Blackwood". The signature is written in a cursive, flowing style.

**Nicholas Blackwood**  
Treasurer

## Independent Auditor's Report to the Members of BirdLife International

### Opinion

We have audited the financial statements of BirdLife International for the year ended 31 December 2019 which comprise the Consolidated Statement of Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2019 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

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

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

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the [strategic report or the] directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- the parent company has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on pages 8-9 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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



**Auditor's responsibilities for the audit of the financial statements**

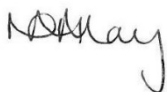
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

A further description of our responsibilities for the audit of the financial statements is located on the

Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

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



Nicola May  
Senior Statutory Auditor  
For and on behalf of  
**Crowe U.K. LLP**  
Statutory Auditor

**London, UK**

**Date 18<sup>th</sup> September 2020**

**BirdLife International Trustees' Report and Financial Statements 2019**
**Consolidated Statement of Financial Activities (incorporating income and expenditure account)**
**For the year ended 31 December 2019**

		Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2019 £	Total 2018 £
	Notes					
<b>Income and endowments from:</b>						
<i>Donations and legacies</i>						
Partner membership contributions	26	976,881	-	-	976,881	997,668
Subscriptions		198,614	-	-	198,614	135,928
Other donations and legacies		974,594	1,979,141	-	2,953,735	1,246,726
<i>Other trading activities</i>						
Event income		195,914	992,319	-	1,188,233	1,229,779
Trading activities		17,295	-	-	17,295	10,189
Income from investments	4	35,584	3,931	79,934	119,449	88,240
<i>Income from charitable activities</i>						
Partner organisations	26	347,111	725,541	-	1,072,652	1,320,782
Governmental institutions		53,229	3,918,888	-	3,972,117	4,328,777
Trusts and foundations		367,669	10,124,986	-	10,492,655	10,779,347
Corporations		-	1,952,155	-	1,952,155	1,662,394
Other income		22,029	21,995	-	44,024	38,165
<b>Total income</b>	27	3,188,920	19,718,956	79,934	22,987,810	21,837,995
<b>Resources expended:</b>						
Expenditure on raising funds	5	865,976	14,818	31,824	912,618	1,049,095
<i>Expenditure on charitable activities</i>						
Preventing Extinctions	5	159,672	1,808,278	-	1,967,950	1,669,974
Important Bird and Biodiversity		363,242	3,701,582	-	4,064,825	3,710,813
Migratory Birds and Flyways		233,796	3,019,427	-	3,253,223	2,431,179
Marine		107,332	2,918,820	-	3,026,152	2,715,864
Invasive Alien Species		77,442	294,060	-	371,502	731,178
Forests of Hope		46,726	3,167,532	-	3,214,258	3,212,161
Climate Change		84,841	183,728	-	268,569	188,571
Local Engagement & Empowerment		140,918	445,223	-	586,141	688,188
Capacity Development		302,058	2,058,637	-	2,360,695	1,467,400
Conservation Science		71,454	954,139	-	1,025,593	1,123,484
Conservation Policy		422,210	1,646,436	-	2,068,646	1,640,548
<b>Total Resources Expended</b>	5	2,875,667	20,212,680	31,824	23,120,171	20,628,455
Net (losses) / gains on investments	15	-	-	551,844	551,844	30,150
<b>Net income / (expenditure) before transfers</b>		313,253	(493,724)	599,954	419,483	1,239,690
Transfers between funds	15	-	179,435	(179,435)	-	-
<b>Net movement in funds</b>		313,253	(314,289)	420,519	419,483	1,239,690
<b>Total funds brought forward</b>	15	1,595,390	11,087,214	3,031,571	15,714,175	14,474,485
<b>Total funds carried forward</b>		1,908,643	10,772,925	3,452,090	16,133,658	15,714,175

The income and expenditure account includes only the unrestricted and restricted funds.

**BirdLife International Trustees' Report and Financial Statements 2019**

**Balance Sheets**

As at 31 December 2019

Company registration number: 2985746

	Notes	Group		Company	
		2019 £	2018 £	2019 £	2018 £
<b>Fixed assets</b>					
Tangible assets	10	386,294	82,513	386,294	82,513
Investments	11	3,588,513	3,381,790	3,588,515	3,381,792
		<u>3,974,807</u>	<u>3,464,303</u>	<u>3,974,809</u>	<u>3,464,305</u>
<b>Current assets</b>					
Debtors	12	3,327,065	2,584,692	3,327,248	2,584,875
Cash at bank and in hand		11,425,400	12,446,764	11,425,215	12,446,579
		<u>14,752,465</u>	<u>15,031,456</u>	<u>14,752,463</u>	<u>15,031,454</u>
<b>Creditors:</b> Amounts falling due within one year	13	(2,593,614)	(2,781,584)	(2,593,614)	(2,781,584)
<b>Net current assets</b>		<u>12,158,851</u>	<u>12,249,872</u>	<u>12,158,849</u>	<u>12,249,870</u>
<b>Net assets</b>		<u>16,133,658</u>	<u>15,714,175</u>	<u>16,133,658</u>	<u>15,714,175</u>
<b>Funds</b>					
<b>Income Funds</b>					
Restricted funds	16	10,772,925	11,087,214	10,772,925	11,087,214
Unrestricted funds		1,908,643	1,595,390	1,908,643	1,595,390
		<u>12,681,568</u>	<u>12,682,604</u>	<u>12,681,568</u>	<u>12,682,604</u>
<b>Endowment funds</b>					
Permanent endowments	15	3,452,090	3,031,571	3,452,090	3,031,571
		<u>3,452,090</u>	<u>3,031,571</u>	<u>3,452,090</u>	<u>3,031,571</u>
		<u>16,133,658</u>	<u>15,714,175</u>	<u>16,133,658</u>	<u>15,714,175</u>

The surplus for the financial year dealt with in the financial statements of the parent charitable company was £419,483 (2018: £1,239,690).

The financial statements on pages 24 to 52 were approved by the Trustees on 6 August 2020 and were signed on their behalf by:



**Nicholas Blackwood**

Treasurer

The accompanying notes form an integral part of these financial statements.

**BirdLife International Trustees' Report and Financial Statements 2019**  
**Consolidated Cash Flow Statement**  
For the year ended 31 December 2019

	Notes	<b>2019</b> £	<b>2018</b> £
<b>Net cash (absorbed by)/ provided by operating activities</b>	20	<u>(1,084,218)</u>	<u>1,477,618</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	10	(330,377)	(62,494)
Purchase of investments	11	(1,859,944)	(5,578,901)
Proceeds of realisation of investments	11	<u>2,253,175</u>	<u>6,594,153</u>
<b>Net cash provided by investing activities</b>		62,854	952,758
<b>(Decrease)/Increase in cash</b>	21	<u>(1,021,364)</u>	<u>2,430,376</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	21	<u>12,446,764</u>	<u>10,016,387</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	21	<u>11,425,400</u>	<u>12,446,764</u>

All activities in both years arise from continuing operations. There were no recognised gains or losses other than those shown in the statements above. The accompanying notes form an integral part of these financial statements.

## **1 Charity information**

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125), which is incorporated and domiciled in the UK. The address of the registered office is The David Attenborough Building, Pembroke Street, Cambridge, CB2 3QZ, United Kingdom.

## **2 Going concern**

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2021 and a consideration of key risks, including COVID-19, that could negatively affect the charity

2019 has been a stronger year with the unrestricted reserves being rebuilt towards their agreed target level. The restructuring plan implemented in 2017 continues to provide benefits, and work on implementing the new funding model has been advanced to ensure long term financial sustainability of the organisation. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate (including the COVID-19 pandemic) and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The COVID-19 pandemic has not yet had a significant, immediate impact on the organisation's operations. However, Management are aware that if the current situation becomes prolonged then this may change. In particular, it may affect the amount of restricted funding available for conservation work in 2021 and going forward. A key risk is in relation to a potential decline in unrestricted income and a fall in programme expenditure leading to lower recovery of core costs. Management are constantly reviewing the situation in order to mitigate any adverse risk and have undertaken scenario planning to assess the potential financial impact of COVID-19 on BirdLife. Mitigating actions include reductions in expenditure, together with the use of reserves.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are below policy levels, and in light of the current climate in relation to the COVID-19 pandemic. For the period of review to 31 December 2021, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium and long term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

## **3 Accounting policies**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

### *a) Basis of accounting*

The Financial Statements are prepared under the historical cost convention with the exception of investments, which are included at market value..

### *b) Consolidation*

The Consolidated Statement of Financial Activities and the Balance Sheet include the Financial Statements of the company and its subsidiary (BirdLife Limited, company number 3387515) for the year ended 31 December 2019. Intragroup transactions are eliminated fully on consolidation. In accordance with the exemption provided by section 408 of the Companies Act 2006, the charity has not presented its own Statement of Financial Activities.

### *c) Unrestricted funds*

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

### 3 Accounting policies (continued)

#### d) *Restricted funds*

Restricted funds are those where a use has been specified by the donor and include grants from statutory bodies. Deficits within restricted project funds occur when income is not entitled to be recognised in the current financial period, and is carried forward to the next period. Where further funding is not anticipated, a transfer is made from unrestricted funds to cover the deficit.

#### e) *Endowment funds*

Endowment funds represent assets retained for the benefit of the charity as a capital fund. Details of the nature and purpose of each endowment fund is set out in note 15. The expendable endowment fund represents a fund from which capital and interest can be drawn down for unrestricted use.

#### f) *Incoming resources*

Income is accounted for when the charity has entitlement, the receipt is probable and the amount can be measured.

Incoming resources are deferred only when the donor has imposed preconditions on the expenditure of resources. Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### g) *Resources expended and cost allocation*

Expenditure, inclusive of an element of non-reclaimable VAT, is charged on an accruals basis.

Resources expended are disclosed under the following headings: cost of generating funds, charitable expenditure and governance costs. Charitable expenditure is further analysed, based on the judgement of BirdLife International management into:

- |  |                                  |                        |
|--|----------------------------------|------------------------|
| • Preventing Extinctions                       | • Invasive Alien Species         | • Capacity Development |
| • Important Bird and Biodiversity Areas (IBAs) | • Forests of Hope                | • Conservation Science |
| • Migratory Birds and Flyways                  | • Climate Change                 | • Conservation Policy  |
| • Marine                                       | • Local Engagement & Empowerment |                        |

These categories follow the categories of policy and review of BirdLife International activities as set out and discussed within the Trustees' report. Support activities include day-to-day operational management and have been split out into the above categories as guided by the Charity SORP (FRS 102); that is, they have been allocated between the Charitable Expenditure headings. This has been done on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Governance costs include those activities relating to the governance and strategic management of the charity.

Grants and awards made in furtherance of BirdLife's charitable objectives are accrued when terms have been agreed with the beneficiary. Grants and awards where the beneficiary has not been informed, or has to meet certain conditions before the release of funds, are not accrued, but noted as financial commitments.

#### h) *Employee information*

Staff employed in the day to day operational running of the charity (which includes financial and support staff who are involved in project activities) are classified within the charitable activities, generating funds or support activities functions as indicated in note 8. The management and administration function includes only the role of, and support to, the Chief Executive.

#### i) *Pension costs*

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the schemes. The company provides no other post-retirement benefits to its employees.

#### j) *Operating leases*

Costs in respect of operating leases are charged on a straight-line basis over the lease term.

### 3 Accounting policies (continued)

#### k) *Foreign currencies*

Assets and liabilities denominated in foreign currencies are retranslated at the rates of exchange ruling at the balance sheet date. Profits and losses arising on retranslation are taken to the statement of financial activities. Transactions in the period are translated at the rate of exchange ruling at the time of the transaction.

#### l) *Tangible fixed assets and depreciation*

Fixed assets purchased for on-going use are capitalised, where cost exceeds £500 and disclosed at cost less depreciation. Depreciation is charged at a rate calculated to write off the cost of the asset (less residual value) over its expected economic life and is classified as support activities expenditure. Depreciation is written off on a straight-line basis at the following rates per annum:

- Office equipment and furniture 20%
- Computer equipment 25%
- Vehicles 20%
- Land is not depreciated.

Improvements to leasehold property are written off over the length of the lease, based on the earliest determinable date of the lease.

Equipment purchased using restricted funds are not capitalised but charged in full to "Resources expended" when purchased. This is because the expected useful life is significantly reduced in such programmes and is often less than one year for the majority of these assets. Where equipment is purchased with restricted funds, it is common that the equipment reverts to the funder on completion of the project.

#### m) *Investments*

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

#### n) *Financial activities of the holding company*

There is no difference between the net movement in funds for the company and the group. Therefore, the directors have taken advantage of the exemptions available and not disclosed a separate statement of financial activities or income and expenditure account for the company.

#### o) *Financial instruments*

The charity 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 the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the group's debtors excluding prepayments. Financial liabilities held at amortised cost comprise the group's short- and long-term creditors excluding deferred income and taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

Investments, including bonds and cash held as part of the investment portfolio, are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

#### p) *Cash at bank and in hand*

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

#### q) *Critical judgements and estimations*

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

#### 4 Investment income

	2019 £	2018 £
Income from fixed asset investments	79,934	63,850
Income from other restricted fund bank accounts	3,931	2,154
Interest from unrestricted fund bank accounts	35,584	22,236
	<u>119,449</u>	<u>88,240</u>

This can be analysed as follows:

	2019 £	2018 £
Harapan Fund	65,493	52,569
Other endowment funds	14,441	11,281
Other restricted funds	3,931	2,154
Unrestricted funds	35,584	22,236
	<u>119,449</u>	<u>88,240</u>

The investment portfolio is predominantly held in European, North American, United Kingdom and Socially Responsible investment trusts (see note 11). Investments are held for capital growth rather than for Investment income.

#### 5 Analysis of total resources expended

	Direct Costs £	Grant Costs £	Support Costs £	Governance Costs* £	2019 Total £	2018 Total £
Expenditure on raising funds	539,509	191,255	142,357	39,497	912,618	1,049,095
Expenditure on charitable activities						
Preventing Extinctions	828,443	839,189	260,822	39,497	1,967,950	1,669,974
Important Bird and Biodiversity Areas	2,216,146	1,272,809	536,372	39,497	4,064,825	3,710,812
Migratory Birds and Flyways	1,507,456	1,271,616	434,654	39,497	3,253,223	2,431,180
Marine	1,151,943	1,430,770	403,942	39,497	3,026,152	2,715,864
Invasive Alien Species	155,537	131,565	44,903	39,497	371,502	731,178
Forests of Hope	1,698,485	1,063,111	413,165	39,497	3,214,258	3,212,161
Climate Change	148,163	49,927	30,982	39,497	268,569	188,571
Local Engagement & Empowerment	317,535	155,176	73,933	39,497	586,141	688,188
Capacity Development	1,468,110	539,148	313,940	39,497	2,360,695	1,467,400
Conservation Science	637,070	215,658	133,369	39,497	1,025,593	1,123,484
Conservation Policy	1,269,873	484,835	274,441	39,497	2,068,646	1,640,548
Total resources expended	<u>11,938,270</u>	<u>7,645,059</u>	<u>3,062,880</u>	<u>473,962</u>	<u>23,120,171</u>	<u>20,628,455</u>

Programme areas are highly diverse and most projects overlap the different programme areas.

\*Governance costs are allocated evenly to each activity and includes elements of direct and support costs.



## 5 Analysis of total resources expended (continued)

### Analysis of expenditure by cost type

	Direct Costs £	Regional Support £	Global Support £	Governance Costs £	Total 2019 £	Total 2018 £
Staff costs	7,310,415	44,056	907,098	329,822	8,591,391	7,568,422
Support grants	7,645,059	-	-	-	7,645,059	7,496,970
Travel & conferences	1,405,997	91,319	12,159	125,804	1,635,279	1,467,407
Professional services	2,080,093	136,516	323,170	6,249	2,546,028	2,262,657
Office accommodation	144,309	326,443	306,861	-	777,613	722,770
Equipment & supplies	298,950	44,728	50,524	-	394,202	251,210
Communications	205,117	53,734	14,406	12,088	285,344	235,920
Event costs	180,498	20,435	-	-	200,933	358,229
Audit	21,749	13,001	39,950	-	74,700	78,852
Foreign exchange (gain) / loss	261,353	12,999	247,984	-	522,336	(297,072)
Other costs	29,789	252,831	164,666	-	447,286	483,090
<b>Total</b>	<b>19,583,329</b>	<b>996,062</b>	<b>2,066,818</b>	<b>473,962</b>	<b>23,120,171</b>	<b>20,628,455</b>

Support Costs are included in the expenditure reported on the Statement of Financial Activities and have been allocated between the Charitable Expenditure headings on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Regional support costs relate to Secretariat office bases outside the UK. Global support costs relate to the UK headquarters.

## 6 Net incoming resources

The net incoming resources to funds is stated after charging:

	2019 £	2018 £
Auditors' remuneration:		
UK charity audit	39,950	45,250
Grant funder audits	21,750	21,953
International offices*	13,001	11,649
Depreciation of tangible fixed assets	23,980	15,590

\*Paid to firms other than Crowe U.K. LLP

## 7 Trustees' remuneration and related party transactions

The trustees received £Nil remuneration (2018: £Nil) except for the reimbursement of certain travel and subsistence costs to attend Board meetings and committee meetings. The total amount reimbursed was £19,311 to 9 trustees (2018: £17,916 to 13 trustees).

In total trustees made donations of £1,170 during the year (2018: £2,500).

## Notes to the Financial Statements

**8 Employee information**

The average monthly number of persons employed by the group during the year was:

	2019 Number	2018 Number
<i>Analysed by primary function</i>		
Charitable activities	200	190
Generating funds	19	18
Support activities	27	25
Management and administration of charity	5	5
	<hr/> 251	<hr/> 238

	2019 Number	2018 Number
<i>Analysed by geographical region</i>		
Africa	42	42
Americas	8	10
Asia	66	74
Europe	120	102
Middle East	8	5
Pacific	7	5
	<hr/> 251	<hr/> 238

	2019 £	2018 £
The costs for employing staff were:		
Wages and salaries	7,427,814	6,556,805
Social security costs	631,029	533,771
Pension costs (see note 18)	532,548	477,847
	<hr/> 8,591,391	<hr/> 7,568,423

Notes to the Financial Statements

**8 Employee information (continued)**

The number of employees who received aggregate emoluments within the following ranges were:

	2019 Number	2018 Number
£60,000 to £69,999	5	4
£70,000 to £79,999	2	2
£80,000 to £89,999	3	2
£90,000 to £99,999	1	2
£100,000 to £129,999	-	-
£130,000 to £139,999	-	-
£140,000 to £149,999	-	-
£150,000 and over	1	1
	<hr/>	<hr/>
	12	11
	<hr/>	<hr/>

12 employees earning more than £60,000 were members of the defined contribution pension scheme; employer's contributions payable during the year in respect to these 12 employees amounted to £74,373 (2018: 11 employees £93,747).

Key management personnel as defined by the Trustees are the Chief Executive and Management Team. The total cost of key management personnel during the year was £976,033 for 12 employees (2018: 11 employees £1,000,841).

Termination payments amounting to £17,666 (2018: £nil) were made during the period.

Notes to the Financial Statements

**9 Grants and awards**

Grants and awards to the value of £7,645,059 (2018: £7,496,970) were given to other organisations during the year, for work directly supporting BirdLife's charitable activities. Individual organisations are disclosed where total grants paid are a material amount.

	2019	2018
	£	£
SAVE Brasil	542,530	369,424
Royal Society for the Protection of Birds (RSPB)	503,689	620,379
Burung Indonesia	354,417	333,352
Aves Argentinas (AOP)	325,125	26,846
Sociedade Portuguesa para o Estudo das Aves (SPEA)	252,440	235,619
University of East Anglia	215,098	197,265
Malaysian Nature Society (MNS)	190,210	164,972
Royal Society for the Conservation of Nature (RSCN)	169,250	38,443
Hellenic Ornithological Society (HOS)	164,672	123,770
The Society for the Conservation of Nature in Liberia (SPNL)	155,512	115,938
Asity Madagascar	152,097	103,009
Asociación Calidris	149,260	80,609
Vulture Conservation Foundation	149,156	-
Nature Conservation Egypt (NCE)	137,527	8,192
Guyra Paraguay (GP)	131,065	80,308
Oikos	130,151	131,207
BirdLife Cyprus	105,595	118,629
Lega Italiana Protezione Uccelli (LIPU)	100,446	58,030
Haribon Foundation	87,284	178,613
UNEP-CMS	63,660	144,384
Conservation Society of Sierra Leone (CSSL)	57,183	117,885
University of Barcelona	48,104	278,849
Doga Dernegi	46,590	120,949
GREPOM/BirdLife Morocco	44,476	112,903
American Bird Conservancy	8,529	148,609
Other Institutions	3,164,713	3,516,241
Other Individuals	196,278	72,546
	<hr/>	<hr/>
	7,645,059	7,496,970

A full list of grants and awards is available at BirdLife's registered office.

## Notes to the Financial Statements

**10 Tangible fixed assets – group and company**

	Land £	Equipment £	Total £
<b>Cost</b>			
At 1 January 2019	-	170,348	170,348
Additions	283,453	46,924	330,377
Disposals	-	(13,858)	(13,858)
At 31 December 2019	<u>283,453</u>	<u>203,414</u>	<u>486,867</u>
<b>Depreciation</b>			
At 1 January 2019	-	87,835	87,835
Disposals	-	(11,242)	(11,242)
Charge	-	23,980	23,980
At 31 December 2019	<u>-</u>	<u>100,573</u>	<u>100,573</u>
<b>Net book value</b>			
At 31 December 2019	<u>283,453</u>	<u>102,841</u>	<u>386,294</u>
At 31 December 2018	<u>-</u>	<u>82,513</u>	<u>82,513</u>

BirdLife's Management team became aware of BirdLife's ownership of Cousin Island, a Nature reserve in the Seychelles. This granitic island and surrounding sea area was made a Nature Reserve when it was bought in 1968 by the International Council for Bird Preservation (now BirdLife International) in order to protect the last tiny population of a near extinct endemic bird species, the Seychelles warbler (*Acrocephalus seychellensis*). The entire island, including the 400 metres of water surrounding the island, was also declared a 'Special Reserve' by the Seychelles Government in 1975. The island has been managed by Nature Seychelles, the BirdLife Partner in Seychelles, since 1998.

## 11 Investments

	Group and company	
	2019 £	2018 £
Market value at 1 January	3,381,790	4,320,103
Additions at cost	1,859,944	5,578,901
Disposals proceeds	(2,253,175)	(6,594,153)
Investment income	79,934	95,321
Management charges	(31,824)	(39,486)
Net gains / (losses) arising on revaluations during year	551,844	21,104
<b>Market value at 31 December: Group</b>	<b>3,588,513</b>	<b>3,381,790</b>
Add: Shares in subsidiary undertaking	2	2
<b>Total market value at 31 December: Company</b>	<b>3,588,515</b>	<b>3,381,792</b>
<b>Analysis of investments:</b>		
Investments managed from UK	3,588,513	3,381,790
	3,588,513	3,381,790

	Group		Company	
	2019 £	2018 £	2019 £	2018 £
Shares in group undertaking	-	-	2	2
Other investments	3,588,513	3,381,790	3,588,513	3,381,790
	<u>3,588,513</u>	<u>3,381,790</u>	<u>3,588,515</u>	<u>3,381,792</u>

The shares in the group undertaking are the holding in the 100% owned subsidiary BirdLife Limited and are included at cost. Further information is in note 23.

## Notes to the Financial Statements

**11 Investments (continued)**

Other investments consist of the investment portfolio which is invested as follows:

	2019		2018	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	308,714	72.0	551,285	71.4
- Bonds	92,983	21.7	173,261	22.5
- Cash	27,253	6.3	47,232	6.1
	<u>428,950</u>	<u>100</u>	<u>771,778</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	1,682,059	53.2	1,321,738	50.7
- Bonds	1,319,259	41.7	1,151,990	44.1
- Cash	158,245	5.1	136,284	5.2
	<u>3,159,563</u>	<u>100</u>	<u>2,610,012</u>	<u>100</u>
Total	<u>3,588,513</u>		<u>3,381,790</u>	

**12 Debtors**

	Group		Company	
	2019 £	2018 £	2019 £	2018 £
Amounts owed by group undertaking	-	-	183	183
Amounts due from funders	3,016,951	2,277,774	3,016,951	2,277,774
Other debtors	94,782	115,086	94,782	115,086
Prepayments	180,876	191,832	180,876	191,832
Other taxation & social security	34,456	-	34,456	-
	<u>3,327,065</u>	<u>2,584,692</u>	<u>3,327,248</u>	<u>2,584,875</u>

Amounts due from funders:

Much of BirdLife's work is funded through project or programme funding under various types of grants or other agreements. The above relates to balances which are recoverable under funding agreements.

Notes to the Financial Statements

**13 Creditors: amounts falling due within one year – group and company**

	2019 £	2018 £
Trade creditors	334,492	221,725
Other taxation and social security	123,266	125,425
Other creditors	221,370	296,815
Accruals	1,914,098	2,137,018
Deferred income	387	600
	<u>2,593,614</u>	<u>2,781,584</u>

Deferred income is analysed as follows:

	2019 £	2018 £
Balance at 1 January	600	266,027
Amount released to incoming resources	(600)	(266,027)
Amount deferred in the year	<u>387</u>	<u>600</u>
Balance at 31 December	<u>387</u>	<u>600</u>

**14 Financial instruments**

	2019 £	2018 £
Financial assets measured at amortised cost	3,016,951	2,277,774
Financial liabilities measured at amortised cost	334,492	221,724
Financial assets at fair value	3,588,515	3,381,792

The entity's income, expense, gains and losses in respect of financial instruments are summarised below:

	2019 £	2018 £
Total interest income for financial assets held at amortised cost	-	-



## Notes to the Financial Statements

## 15 Capital funds – group and company

	Balance at			Gains/(losses)	Balance at
	1 January	Incoming	Resources	and	31 December
	2019	resources	expended	transfers	2019
	£	£	£	£	£
<b>Permanent endowment funds:</b>					
Harapan Fund	2,617,350	65,493	(26,377)	383,175	3,039,641
Sundry Funds	414,221	14,441	(5,447)	(10,766)	412,449
<b>Total</b>	<u>3,031,571</u>	<u>79,934</u>	<u>(31,824)</u>	<u>372,409</u>	<u>3,452,090</u>

Net gains and transfers are represented above by:

	£
Transfer to restricted income funds	(179,435)
Gain on revaluation of investments	<u>551,844</u>
<b>Total</b>	<u>372,409</u>

Harapan Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Rainforest Initiative.

Sundry funds include:

- Sumatra (Harapan Forest) Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Forest project.
- Helmut Sick Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use in ornithological projects in Brazil.

The Helmut Sick and Sumatra permanent endowment funds work on the basis of total return policies as agreed at the establishment of each fund. All investment income and capital value changes aggregate in the funds, and the maximum permitted drawdown is 5% of a rolling 5-year average fund value.

## 15 Capital funds – group and company (continued)

## Total return disclosure for investment of permanent endowments 2019

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
<b>At beginning of the reporting period:</b>									
Gift component of the permanent endowment	2,355,528	-	2,355,528	32,125	-	32,125	198,939	-	198,939
Unapplied total return	-	261,822	261,822	-	167,934	167,934	-	15,224	15,224
<b>Total</b>	2,355,528	261,822	2,617,350	32,125	167,934	200,059	198,939	15,224	214,163
<b>Movements in the reporting period:</b>									
Exchange gains/losses	(90,864)	-	(90,864)	(1,799)	-	(1,799)	(33,244)	-	(33,244)
Investment return: dividends & interest	-	65,493	65,493	-	7,091	7,091	-	7,350	7,350
Investment return: realised & unrealised gains & (losses)	-	594,803	594,803	-	23,590	23,590	-	24,315	24,315
Less: Investment management costs	-	(27,222)	(27,222)	-	(2,260)	(2,260)	-	(2,342)	(2,342)
<b>Total</b>	(90,864)	633,074	542,210	(1,799)	28,421	26,622	(33,244)	29,323	(3,921)
Unapplied total return allocated to income	-	(119,919)	(119,919)	-	(59,516)	(59,516)	-	-	-
<b>Net movements in reporting period</b>	(90,864)	513,155	422,292	(1,799)	(31,095)	(32,894)	(33,244)	29,323	(3,921)
<b>At end of the reporting period:</b>									
Gift component of the permanent endowment	2,264,664	-	2,264,664	30,326	-	30,326	165,694	-	165,694
Unapplied total return	-	774,977	774,977	-	138,638	138,638	-	77,791	77,791
<b>Total</b>	2,264,664	774,977	3,039,641	30,326	138,638	168,964	165,694	77,791	243,485

## 15 Capital funds – group and company (continued)

## Total return disclosure for investment of permanent endowments 2018

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
<b>At beginning of the reporting period:</b>									
Gift component of the permanent endowment	2,217,623	-	2,217,623	31,769	-	31,769	196,359	-	196,359
Unapplied total return	-	437,752	437,752	-	179,130	179,130	-	93,039	93,039
<b>Total</b>	2,217,623	437,752	2,655,375	31,769	179,130	210,899	196,359	93,039	289,398
<b>Movements in the reporting period:</b>									
Exchange gains/losses	137,905	-	137,905	356	-	356	2,580	-	2,580
Investment return: dividends & interest	-	52,569	52,569	-	5,540	5,540	-	5,741	5,741
Investment return: realised & unrealised gains & (losses)	-	(16,665)	(16,665)	-	(14,400)	(14,400)	-	(17,504)	(17,504)
Less: Investment management costs	-	(24,393)	(24,393)	-	(1,980)	(1,980)	-	(2,052)	(2,052)
<b>Total</b>	137,905	11,511	149,416	356	(10,840)	(10,484)	2,580	(13,815)	(11,235)
Unapplied total return allocated to income	-	(187,440)	(187,440)	-	-	-	-	(64,000)	(64,000)
<b>Net movements in reporting period</b>	137,905	(175,930)	(38,025)	356	(10,840)	(10,484)	2,580	(77,815)	(75,235)
<b>At end of the reporting period:</b>									
Gift component of the permanent endowment	2,355,528	-	2,355,528	32,125	-	32,125	198,939	-	198,939
Unapplied total return	-	261,822	261,822	-	167,934	167,934	-	15,224	15,224
<b>Total</b>	2,355,528	261,822	2,617,350	32,125	167,934	200,059	198,939	15,224	214,163

# Notes to the Financial Statements

## 16 Restricted income funds – group and company

The income funds of the charity can be analysed as follows:

	Balance at 01-Jan 2019	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31-Dec 2019
	£	£	£	£
<b>Global and Multi-Regional Programmes</b>				
Preventing Extinctions	503,765	1,339,713	(1,414,560)	428,918
Important Bird and Biodiversity Areas	442,431	1,655,291	(1,570,349)	527,373
Forests of Hope	687,555	2,453,345	(1,677,595)	1,463,305
Marine	509,499	1,001,689	(831,961)	679,228
Migratory Birds and Flyways	332,052	1,350,427	(991,069)	691,410
Conservation Science	585,063	626,601	(940,982)	270,682
Climate Change	26,376	374,630	(93,525)	307,480
Capacity Development	1,135,874	950,682	(1,202,339)	884,217
Local Engagement & Empowerment	104,535	143,236	(180,840)	66,931
Global and Multi-Regional Programmes - Other	454,220	(204,495)	(73,785)	175,940
	<u>4,781,370</u>	<u>9,691,118</u>	<u>(8,977,005)</u>	<u>5,495,483</u>
<b>Africa</b>				
Preventing Extinctions	171,801	102,636	(192,183)	82,254
Important Bird and Biodiversity Areas	344,895	979,580	(1,009,294)	315,181
Forests of Hope	166,672	609,518	(442,079)	334,111
Marine	446,408	1,384,676	(1,661,753)	169,331
Migratory Birds and Flyways	134,432	172,684	(275,051)	32,065
Capacity Development	221,501	960,714	(767,594)	414,621
Africa – Other	114,664	236,921	(255,706)	95,880
	<u>1,600,372</u>	<u>4,446,730</u>	<u>(4,603,660)</u>	<u>1,443,442</u>
<b>Americas</b>				
Important Bird and Biodiversity Areas	244,713	208,049	(427,107)	25,655
Migratory Birds and Flyways	242,694	146,871	(317,797)	71,768
Americas - Other	5,284	7,594	(4,538)	8,339
	<u>492,690</u>	<u>362,514</u>	<u>(749,442)</u>	<u>105,762</u>
<b>Asia</b>				
Preventing Extinctions	225,156	168,680	192,823	586,659
Important Bird and Biodiversity Areas	146,715	152,940	(231,521)	68,134
Forests of Hope	808,744	840,095	(459,575)	1,189,264
Marine	117,590	163,613	(262,163)	19,040
Migratory Birds and Flyways	290,549	372,687	(649,123)	14,113
Conservation Policy	157,914	221,042	(364,106)	14,850
Asia – Other	224,197	157,245	(222,785)	158,656
	<u>1,970,865</u>	<u>2,076,301</u>	<u>(1,996,450)</u>	<u>2,050,716</u>
<b>Europe &amp; Central Asia</b>				
Preventing Extinctions	118,974	249,494	(461,795)	(93,328)
Important Bird and Biodiversity Areas	155,997	192,089	276,968	625,054
Marine	146,105	563,893	(356,719)	353,279
Migratory Birds and Flyways	302,461	348,474	(763,139)	(112,204)
Conservation Policy	833,064	933,110	(1,351,351)	414,823
Europe & Central Asia - Other	7,455	15,227	(52,550)	(29,868)
	<u>1,564,055</u>	<u>2,302,287</u>	<u>(2,708,586)</u>	<u>1,157,756</u>
<b>Middle East</b>				
Preventing Extinctions	169,139	10,833	(164,884)	15,088
Migratory Birds and Flyways	95,042	489,077	(512,186)	71,933
Middle East - Other	-	-	4,017	4,017
	<u>264,181</u>	<u>499,910</u>	<u>(673,053)</u>	<u>91,038</u>
<b>Pacific</b>				
Invasive Alien Species	379,119	244,496	(275,796)	347,819
Pacific – Other	34,562	95,600	(49,253)	80,909
	<u>413,681</u>	<u>340,096</u>	<u>(325,049)</u>	<u>428,728</u>
<b>BirdLife total</b>	<u>11,087,214</u>	<u>19,718,956</u>	<u>(20,033,245)</u>	<u>10,772,925</u>

Where it is judged that the terms of the grants have been sufficiently fulfilled to establish the entitlement to funding, income is accrued, and any balance included under Amounts due from funders in note 12.

Included in the expenditure column are transfers, these relate to unrestricted staff time and overheads being charged to restricted funds.

Notes to the Financial Statements

17 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2019 Total £	Tangible fixed assets £	Investments £	Net current assets £	2018 Total £
<b>Endowment funds</b>								
Helmut Sick Fund	-	168,964	-	168,964	-	200,059	-	200,059
Sumatra Fund	-	243,485	-	243,485	-	207,338	6,825	214,163
Harapan Fund	-	3,039,641	-	3,039,641	-	2,617,350	-	2,617,350
<b>Restricted funds</b>	-	-	10,772,925	10,772,925	-	-	11,087,214	11,087,214
<b>Unrestricted funds</b>	386,294	136,425	1,385,924	1,908,643	82,513	357,043	1,155,834	1,595,390
	<u>386,294</u>	<u>3,588,515</u>	<u>12,158,849</u>	<u>16,133,658</u>	<u>82,513</u>	<u>3,381,790</u>	<u>12,249,873</u>	<u>15,714,176</u>

The analysis of net assets between funds for the company would be exactly the same as above, except for;

- Investments, which would show an additional £2, included within the unrestricted funds, for the investment in BirdLife Limited, and
- Net current assets, which would be £2 less, included within the unrestricted funds, for the net amount owed by BirdLife Limited

## 18 Pension obligations

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £532,548 (2018: £477,847). Pension contributions payable to the funds at the year-end were £nil (2018: £Nil).

## 19 Indemnity insurance

An indemnity insurance premium amounting to £6,250 (2018: £6,250) was paid for the year. The insurance indemnifies:

- The Trustees or other officers for error or omission committed in good faith in their capacity as Trustees or officers; and
- The charity for loss arising from fraudulent or malicious conduct by Trustees and officers.

## 20 Reconciliation of changes in resources to net cash flow from operating activities

	2019 £	2018 £
Net income / (expenditure) for the reporting period (as per the Statement of Financial Activities)	419,482	1,239,691
Adjustments for:		
Depreciation on tangible fixed assets	23,980	15,590
Losses on disposal of tangible fixed assets	2,617	1,629
(Increase) in debtors	(742,372)	(73,602)
(Decrease)/Increase in creditors	(187,970)	371,249
(Gain) on investments	(599,954)	(76,939)
Net cash (outflow) / inflow from operating activities	<u>(1,084,218)</u>	<u>1,477,618</u>

## 21 Analysis of net funds and reconciliation of net cash flow to movement in net funds

Group	2019 £	2018 £
Net funds, being cash at bank and in hand, at 1 January	12,446,764	10,016,387
(Decrease)/Increase in cash in the year	<u>(1,021,364)</u>	<u>2,430,377</u>
Net funds, being cash at bank and in hand, at 31 December	<u>11,425,400</u>	<u>12,446,764</u>

## 22 Operating lease commitments

BirdLife International has commitments under non-cancellable operating leases for land and buildings as follows:

	2019 £	2018 £
Commitments expiring within one year	329,412	290,982
Commitments expiring in 2 – 5 years	516,038	700,692
Commitments expiring after 5 years	-	25,349

Of the above commitments £115,390 (2018: £230,780) relates to the lease of the Head Office premises in Cambridge (UK) due to expire after 5 years, with a break clause within 1 year.

## 23 Trading subsidiary

The Secretariat to the BirdLife International Partnership (BirdLife International, the UK registered Charity and Company) operates across all continents. In order to do this, it has branches which are controlled and managed by BirdLife International. In certain countries, where it has been necessary, branches of the Secretariat have been set up and locally registered. These branches, as with all other Secretariat branches are not treated as separate from the main charity for the purposes of these financial statements. The results contributing to the results of BirdLife International are summarised in note 24. These are all fully integrated into the main charity accounts.

The charity also has one wholly owned subsidiary which is registered in England and Wales. BirdLife Services Limited formerly acted as the trading subsidiary of BirdLife International, and last traded in 2001. The entity continued to be dormant in the year ended 31 December 2019, but changed its name on 11 May 2018 to BirdLife Limited. The net assets of BirdLife Limited at the year-end were £2.

## 24 BirdLife International branches

**Stichting BirdLife Europe** is a registered entity in the Netherlands. It comprises activities of the Secretariat's European and Central Asia Division, which primarily operates from an office in Belgium. It is controlled by the board of Stichting BirdLife Europe who are employees of BirdLife International.

**Ippan Shadan Houjin BirdLife International Asia Division** is an association registered in Japan. It is controlled by a Board comprising of staff of BirdLife International. Senior staff are employed by BirdLife International.

**BirdLife International (Asia) Limited** is a registered company limited by guarantee and charity in Singapore. The majority of the Board are staff of BirdLife International.

**BirdLife International** is a registered entity in Kenya. BirdLife International (UK) is a member of the board along with various African BirdLife Partners.

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	1,641	249
Ippan Shadan Houjin BirdLife International Asia Division	1,532	1,364
BirdLife International (Asia) Limited	400	(1,910)
BirdLife International (Kenya)	954	619

## 25 Connected organisations

American Friends of BirdLife International Inc. is a tax-exempt organisation incorporated in the USA. Its objectives are in support of the objectives of the BirdLife International Partnership. Two staff members of BirdLife International acts on the board of directors of the organisation.

Yayasan Konservasi Ekosistem Hutan Indonesia (Yayasan) is an Indonesian charitable foundation. Its objectives are in furtherance of conservation of biodiversity in Indonesia. A former Trustee of BirdLife International acts on the board of directors of the organisation.

## 26 Contributions from and payments to BirdLife Partners

BirdLife International acts as an umbrella organisation for entities with similar objectives throughout the world. These Partner organisations provide funding for projects and maintenance of the Secretariat. The Secretariat works closely with Partners on project activities and co-ordination. It also sub-contracts work to, and obtains funding for, Partner organisations. Although the Partners do not necessarily constitute related parties, as defined within FRS 102, disclosure of transactions with the Partners is made on the basis that the information is of interest to the Partnership. The tables on pages 46 to 50 show the levels of contributions to the Secretariat from various Partners, and payments from the Secretariat to the Partners.

**Contributions from BirdLife Partners**

Country/Territory	Partner	2019			2018		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Argentina	Aves Argentinas (AOP)	2,086	-	2,086	2,408	-	2,408
Australia*	BirdLife Australia	10,712	6,360	17,072	14,487	33,826	48,313
Austria	BirdLife Austria	3,199	2,663	5,862	964	3,103	4,067
Azerbaijan	Azerbaijan Ornithological Society (AOS)	58	-	58	-	-	-
Bahamas	Bahamas National Trust	1,861	-	1,861	2,296	-	2,296
Belarus	Akhova Ptushak Belarusi (APB)	511	-	511	-	-	-
Belgium	Natuurpunt	79,787	-	79,787	80,391	178	80,569
Belgium*	Natagora	16,260	1,604	17,864	18,948	963	19,910
Belize	Belize Audubon Society (BAS)	383	-	383	450	-	450
Bhutan	Royal Society for the Protection of Nature (RSPN)	464	-	464	546	712	1,258
Bolivia	Asociación Civil Armonía (ACA)	393	-	393	480	-	480
Botswana	BirdLife Botswana (BLB)	381	-	381	-	-	-
Brazil	SAVE Brasil	393	-	393	-	569	569
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	948	61,285	62,232	1,079	96,716	97,795
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	356	-	356	436	1,005	1,441
Canada	Nature Canada (NC)	3,090	-	3,090	8,831	18,095	26,927
Canada	Bird Studies Canada (BSC)	9,922	31,830	41,751	3,831	-	3,831
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	382	-	382	-	-	-
Columbia	Asociación Calidris	395	-	395	476	-	476
Cook Islands	Te Ipukarea Society (TIS)	396	-	396	-	-	-
Croatia	Association BIOM	633	-	633	289	575	864
Cyprus	BirdLife Cyprus	673	-	673	767	1,149	1,916
Czech Republic	Czech Society for Ornithology (CSO)	3,179	-	3,179	3,871	575	4,446
Denmark	Dansk Ornitologisk Forening (DOF)	15,749	9,356	25,106	17,306	42,921	60,227
Dominican Republic	Grupo Jaragua	400	-	400	-	1,283	1,283
Ecuador	Aves y Conservación	387	-	387	470	-	470
Egypt	Nature Conservation Egypt (NCE)	377	-	377	-	-	-
Estonia	Eesti Ornitoloogiaühing (EOU)	741	-	741	849	431	1,280
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	395	-	395	363	-	363
Falkland Islands	Falklands Conservation	394	-	394	465	-	465
Fiji	Nature Fiji-Mareqeti Viti	403	-	403	-	-	-
Finland	BirdLife Suomi-Finland	13,211	-	13,211	14,431	1,149	15,580
France	Ligue pour la Protection des Oiseaux (LPO)	61,643	-	61,643	37,235	1,441	38,676
French Polynesia	Société d'Ornithologie de Polynésie "Manu"	375	-	375	449	572	1,021
Georgia	Society for Nature Conservation (SABUKO)	387	-	387	454	-	454
Germany	Nature and Biodiversity Conservation Union (NABU)	78,682	16,357	95,039	61,254	1,593	62,847
Ghana	Ghana Wildlife Society (GWS)	403	-	403	464	862	1,326
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	394	-	394	465	575	1,040
Greece	Hellenic Ornithological Society (HOS)	366	-	366	1,377	428	1,805
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,411	23,755	25,166	1,684	1,149	2,833
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	5,219	2,663	7,883	5,792	2,212	8,004



**Contributions from BirdLife Partners (continued)**

Country/Territory	Partner	2019			2018		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	897	-	897	-	575	575
India	Bombay Natural History Society (BNHS)	2,646	-	2,646	5,580	1,149	6,729
Indonesia	Burung Indonesia	381	-	381	-	5,987	5,987
Ireland	BirdWatch Ireland	8,252	-	8,252	13,150	1,149	14,299
Israel	Society for the Protection of Nature in Israel (SPNI)	9,029	-	9,029	9,181	-	9,181
Italy	Lega Italiana Protezione Uccelli (LIPU)	23,430	-	23,430	32,077	575	32,652
Japan	Wild Bird Society of Japan (WBSJ)	1,548	-	1,548	3,010	575	3,585
Jordan*	Royal Society for the Conservation of Nature (RSCN)	374	-	374	442	-	442
Kazakhstan*	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	375	-	375	442	1,719	2,161
Kenya	Nature Kenya	501	-	501	512	-	512
Latvia	Latvijas Ornitologijas Biedriba (LOB)	646	-	646	436	-	436
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	375	-	375	436	-	436
Liberia	The Society for the Conservation of Nature in Liberia (SPNL)	955	-	955	1,066	713	1,779
Lithuania	Lithuanian Ornithological Society (LOD)	282	-	282	289	575	864
Luxembourg	Natur & Umwelt	3,603	-	3,603	3,261	287	3,548
Macedonia	Macedonian Ecological Society	369	-	369	-	575	575
Madagascar	Asity Madagascar	383	-	383	-	712	712
Malawi	Wildlife and Environmental Society of Malawi (WESM)	381	-	381	-	-	-
Malaysia	Malaysian Nature Society (MNS)	1,435	-	1,435	1,778	570	2,348
Malta	BirdLife Malta	1,806	5,960	7,766	2,172	1,139	3,311
Mauritania	Nature Mauritanie	375	-	375	473	-	473
Mauritius	Mauritian Wildlife Foundation	391	-	391	(2,500)	-	(2,500)
Montenegro	Center for Protection and Research of Birds of Montenegro (CZIP)	375	1,342	1,717	-	1,139	1,139
Morocco	GREPOM/BirdLife Morocco	392	-	392	-	713	713
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	395	-	395	449	1,149	1,598
Nepal	Bird Conservation Nepal (BCN)	693	-	693	806	1,149	1,955
Netherlands	Vogelbescherming Nederland (VBN)	136,492	91,776	228,268	171,227	41,225	212,452
New Zealand*	Forest and Bird	15,264	-	15,264	15,024	356	15,380
Nigeria	Nigerian Conservation Foundation (NCF)	1,215	389	1,604	436	-	436
Norway	Norsk Ornitologisk Forening (NOF)	7,873	-	7,873	11,770	10,291	22,061
Palau	Palau Conservation Society (PCS)	362	-	362	451	-	451
Palestine	Palestine Wildlife Society (PWLS)	370	-	370	446	-	446
Panama*	Sociedad Audubon de Panama (PAS)	390	-	390	440	1,423	1,863
Paraguay*	Guyra Paraguay (GP)	790	-	790	959	-	959
Philippines	Haribon Foundation (HF)	381	-	381	436	-	436
Poland	Polish Society for the Protection of Birds (OTOP)	941	1,376	2,317	964	-	964

**Contributions from BirdLife Partners (continued)**

Country/Territory	Partner	2019			2018		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	1,707	-	1,707	1,847	1,281	3,128
Romania	Romanian Ornithological Society (SOR)	662	-	662	750	569	1,319
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	385	-	385	-	-	-
Seychelles	Nature Seychelles	387	-	387	727	1,788	2,515
Sierra Leone	Conservation Society of Sierra Leone (CSSL)	414	-	414	482	718	1,200
Singapore*	Nature Society (Singapore)	892	-	892	1,068	569	1,637
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	855	-	855	1,150	569	1,719
Slovenia	Drustvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	791	-	791	943	569	1,512
South Africa*	BirdLife South Africa (BLSA)	1,230	18,013	19,242	(1,057)	17,576	16,519
Spain	Sociedad Española de Ornitología (SEO)	12,975	2,238	15,213	15,434	4,897	20,331
Sri Lanka*	Field Ornithology Group of Sri Lanka (FOGSL)	97	-	97	-	-	-
Sweden	Sveriges Ornitologiska Förening (SOF)	21,145	4,439	25,583	26,807	6,349	33,156
Switzerland	Schweizer Vogelschutz (SVS)	61,712	31,139	92,851	71,708	27,924	99,632
Chinese Taiwan	Chinese Wild Bird Federation (CWBF)	1,220	-	1,220	1,418	1,139	2,557
Thailand	Bird Conservation Society of Thailand (BCST)	381	-	381	436	1,141	1,577
Tunisia*	Association Les Amis des Oiseaux (AAO)	389	-	389	468	-	468
Turkey	Doga Dernegi	-	-	-	172	-	172
Uganda*	Nature Uganda (NU)	387	-	387	436	-	436
UK*	Royal Society for the Protection of Birds (RSPB)	435,940	398,248	834,188	756,508	378,934	1,135,442
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	375	-	375	442	575	1,017
Uruguay	Aves Uruguay (GUPECA)	378	-	378	-	-	-
USA*	National Audubon Society	239,124	11,802	250,926	143,893	3,702	147,595
Zambia	BirdWatch Zambia	395	-	395	-	1,425	1,425
Zimbabwe	BirdLife Zimbabwe (BLZ)	390	2,945	3,335	445	-	445
		<u>1,323,992*</u>	<u>725,541</u>	<u>2,049,533</u>	<u>1,582,898</u>	<u>735,552</u>	<u>2,318,450</u>

\*Unrestricted contributions from BirdLife Partners were made up of:

Partner membership contributions	976,881
Partner organisations	<u>347,111</u>
Total	<u>1,323,992</u>

<b>Payments to BirdLife Partners</b>		2019	2018
<b>Country/Territory</b>	<b>Partner</b>	£	£
Argentina	Aves Argentinas (AOP)	325,125	26,846
Australia*	BirdLife Australia	-	4,458
Bhutan	Royal Society for Protection of Nature (RSPN)	12,954	27,876
Bolivia	Asociación Civil Armonía (ACA)	23,327	-
Botswana	BirdLife Botswana (BLB)	3,219	5,935
Brazil	SAVE Brazil	542,530	178,626
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	18,000	-
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	21,214	36,782
Canada	Nature Canada (NC)	-	593
Canada	Bird Studies Canada	285	3,006
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	3,671	-
Colombia	Asociación Calidris	149,260	80,609
Cook Islands	Te Ipukarea Society (TIS)	24,643	22,921
Croatia	Association BIOM	30,880	45,591
Cyprus	BirdLife Cyprus	105,595	118,629
Dominican Republic	Grupo Jaragua	9,753	32,939
Ecuador	Aves y Conservación	8,401	14,514
Egypt	Nature Conservation Egypt (NCE)	137,527	12,386
Estonia	Eesti Ornitolooühing (EOS)	3,310	-
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	90,370	19,566
Falkland Islands	Falklands Conservation	-	4,827
France	Ligue pour La Protection des Oiseaux (LPO)	87,147	80,330
French Polynesia	Societe d'Ornithologie de Polynesie "Manu"	82,522	58,696
Georgia	SABUKO - Society for Nature Conservation	98,185	32,091
Germany	Nature and Biodiversity Conservation Union (NABU)	1,389	6,637
Ghana	Ghana Wildlife Society (GWS)	4,652	16,060
Greece	Hellenic Ornithological Society (HOS)	164,672	123,770
Hong Kong (China)	Hong Kong Bird Watching Society (HKBWS)	21,224	3,455
India	Bombay Natural History Society (BNHS)	48,093	44,424
Indonesia	Burung Indonesia	354,417	454,267
Israel	Society for the Protection of Nature in Israel	-	6,129
Italy	Lega Italiana Protezione Uccelli (LIPU)	100,446	58,030
Jordan*	Royal Society for the Conservation of Nature (RSCN)	169,250	38,443
Japan	Wild Bird Society of Japan	-	10,365
Kazakhstan*	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	-	4,020
Kenya	Nature Kenya	56,079	-
Latvia	Latvijas Ornitologijas Biedriba (LOB)	-	11,469
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	155,512	115,938
Liberia	The Society for Conservation of Nature in Liberia (SCNL)	-	11,489
Lithuania	Lithuanian Ornithological Society (LOD)	41,448	1,798
Macedonia	Macedonian Ecological Society (MES)	41,460	8,616
Madagascar	Asity Madagascar	152,097	103,009
Malaysia	Malaysian Nature Society (MNS)	190,210	164,972
Malta	BirdLife Malta	55,625	39,689
Mauritania	Nature Mauritanie	16,739	60,682
Montenegro	Center for Protection and Research of birds of Montenegro (CZIP)	47,860	21,932
Morocco	GREPOM/BirdLife Morocco	44,476	112,903
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	67,532	24,255
Nepal	Bird Conservation Nepal	8,680	43,192
Netherlands	Vogelbescherming Nederland (VBN)	8,738	2,081
New Zealand*	Forest and Bird	405	21,166
Nigeria	Nigerian Conservation Foundation (NCF)	68,286	35,116
Palau	Palau Conservation Society (PCS)	3,839	10,836
Palestine	Palestine Wildlife Society (PWLS)	18,360	9,749
Paraguay*	Guyra Paraguay (GP)	210,956	211,373
Philippines	Haribon Foundation (HF)	87,284	178,613
Poland	Polish Society for the Protection of Birds (OTOP)	64,289	5,265
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	252,440	235,619
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	40,910	18,610
Sierra Leone	Conservation Society of Sierra Leone (CSSL)	57,183	117,885

<b>Payments to BirdLife Partners (Continued)</b>		2019	2018
<b>Country/Territory</b>	<b>Partner</b>	£	£
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptice Slovenije (DOPPS)	59,534	45,267
South Africa*	BirdLife South Africa (BLSA)	60,824	42,484
Spain	Sociedad Española de Ornitología (SEO)	64,703	54,593
Sweden	Sveriges Ornitologiska Förening (SOF)	1,342	-
Chinese Taiwan	Chinese Wild Bird Federation	8,105	12,421
Thailand	Bird Conservation Society of Thailand	5,634	12,593
Tunisia*	Associacion "Les Amis des Oiseaux"	44,337	20,336
Turkey	Doga Dernegi	46,590	120,949
Uganda*	Nature Uganda (NU)	-	12,223
UK*	Royal Society for the Protection of Birds (RSPB)	503,689	620,379
Uruguay	Aves Uruguay	2,322	1,712
USA*	National Audubon Society	12,345	-
Zambia	BirdWatch Zambia	81,884	66,652
Zimbabwe	BirdLife Zimbabwe (BLZ)	11,935	4,827
		<hr/>	<hr/>
		5,235,715	4,153,514
		<hr/>	<hr/>

\*Partner organisations that had representatives on the board of directors of BirdLife International during 2019. The above relate to contributions received and payments made to further the cause of conservation programmes in the country of the Partner, and/or for activities of BirdLife International programmes.

27 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2018

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2018 £
<b>Income and endowments from:</b>					
<i>Donations and legacies</i>					
Partner membership contributions	26	997,668	-	-	997,668
Subscriptions		135,928	-	-	135,928
Other donations and legacies		226,655	1,020,071	-	1,246,726
<i>Other trading activities</i>					
Event income		291,288	938,491	-	1,229,779
Trading activities		10,189	-	-	10,189
Income from investments	4	22,236	2,154	63,850	88,240
<i>Income from charitable activities</i>					
Partner organisations	26	585,230	735,552	-	1,320,782
Governmental institutions		32,976	4,295,801	-	4,328,777
Trusts and foundations		637,022	10,142,325	-	10,779,347
Corporations		-	1,662,394	-	1,662,394
Other income		13,633	24,532	-	38,165
<b>Total income</b>	28	2,952,825	18,821,320	63,850	21,837,995
<b>Resources expended</b>					
Expenditure on raising funds	5	790,591	230,148	28,356	1,049,095
<i>Expenditure on charitable activities</i>					
Preventing Extinctions	5	157,153	1,512,821	-	1,669,974
Important Bird and Biodiversity		293,328	3,417,485	-	3,710,813
Migratory Birds and Flyways		176,488	2,254,691	-	2,431,179
Marine		311,254	2,404,610	-	2,715,864
Invasive Alien Species		129,863	601,315	-	731,178
Forests of Hope		220,645	2,930,104	61,412	3,212,161
Climate Change		67,532	121,039	-	188,571
Local Engagement & Empowerment		151,232	536,956	-	688,188
Capacity Development		159,735	1,307,665	-	1,467,400
Conservation Science		202,253	921,231	-	1,123,484
Conservation Policy		54,294	1,586,254	-	1,640,548
	5	2,714,368	17,824,319	89,768	20,628,455
Restructuring expenditure		-	-	-	-
<b>Total Resources Expended</b>		2,714,368	17,824,319	89,768	20,628,455
Net (losses)/gains on investments		(69,766)	-	99,916	30,150
<b>Net income/(expenditure) before</b>		168,691	997,001	73,998	1,239,690
Transfers between funds	15	-	198,098	(198,098)	-
<b>Net movement in funds</b>		168,691	1,195,099	(124,100)	1,239,690
<b>Total funds brought forward</b>	15	1,426,699	9,892,115	3,155,671	14,474,485
<b>Total funds carried forward</b>		1,595,390	11,087,214	3,031,571	15,714,175

**28 Non-adjusting post-balance sheet event**

Since the year end the COVID-19 pandemic has taken hold globally. The pandemic has not had a significant immediate impact on the charity's operations due to the ability of the Charity to continue to implement its programme of work. Trustees are however aware that if the current situation becomes prolonged, the risk of a greater impact to the Charity does exist. The Trustees and management team are actively managing the impact as detailed in the going concern statement above and there have been no material changes in activity since the balance sheet date.

# Supporting the work of BirdLife International

Your support is critical to ensure that BirdLife International can continue its work, delivering high impact and long-term conservation for both people and nature. By supporting us, you're part of a worldwide community of people who care about birds and conservation, and you'll be helping to make a real difference.

Each donation we receive is wisely invested by BirdLife and our Partners to help create a better world.

## Become a member

BirdLife and most of the BirdLife Partner organisations across the world offer membership schemes with varying benefits. This is a great way to both support an organisation, and keep up with the work that we do.

To learn more about BirdLife International, or your local Partner, please email [membership@birdlife.org](mailto:membership@birdlife.org) or telephone +44 (0)1223 747524.

## Support an area of work

From our current emergency appeals, to our longer running campaigns, all of our international projects and programmes need donations from individuals, foundations and corporations. Would you like to help?

Please e-mail [fundraising@birdlife.org](mailto:fundraising@birdlife.org) or telephone +44 (0)1223 747524 for more details on where we need support.

More information can also be found online at [www.birdlife.org](http://www.birdlife.org), or by following us on social media

## Leave us a gift in your will

We'll keep protecting and campaigning for birds and nature across the world, preventing illegal killing, habitat destruction and climate change, but we need help. Could that be your legacy?

Including a gift in your will to BirdLife International is one of the most effective ways to preserve the future of both birds and nature. By acting now you can be sure that whatever problems birds may face in the future, BirdLife will be there to help, and so future generations can continue to be inspired as you have been in your lifetime. For more information on how to write BirdLife into your will please e-mail [legacies@birdlife.org](mailto:legacies@birdlife.org) or telephone +44 (0)1223 747524.