

**The British & Irish Association of Zoos and Aquariums (A Company  
Limited by Guarantee)**

**Financial Statements and Council of Association Report  
For the year ended 31 December 2020**

# **The British & Irish Association of Zoos and Aquariums (A Company Limited by Guarantee)**

## **Financial Statements and Council of Association Report For the year ended 31 December 2020**

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# **The British & Irish Association of Zoos and Aquariums**

## **Financial statements for the year ended 31 December 2020**

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**Chair of Council of the Association**

Dr C. Schwitzer

**Vice Chairman of Council of the Association**

Mr D. Richardson

**Treasurer of Council of the Association**

Mr M. Bird

**Executive Director**

**(Acting) Joint Executive Director**

Dr M Willemsen (From 14 June 2019 to  
6 June 2020)

**(Acting) Joint Executive Director**

Mrs N. Needham (From 15 June 2020 to  
8 February 2021)

**Executive Director**

Dr. C Tatchley (From 15 June 2020 to  
8 February 2021)

Dr J Judge (From 8 February 2021)

**Company number**

6789783

**Charity numbers**

1128168 (England and Wales)  
SC040783 (Scotland)

**Registered Office**

Regent's Park  
London  
NW1 4RY

**Independent Examiner**

S. Francis-Joseph FCCA  
Anthony Joseph & Co Limited  
Chartered Certified Accountants &  
Statutory Auditors  
Business & Technology Centre  
Bessemer Drive  
Stevenage  
Herts. SG1 2DX

**Principal address**

Regent's Park  
London  
NW1 4RY

**Website Address**

[www.biaza.org.uk](http://www.biaza.org.uk)

**Bankers**

CAF Bank Ltd and  
Barclays Bank Plc

# **The British & Irish Association of Zoos and Aquariums**

## **Council of the Association's Report**

### **Financial statements for the year ended 31 December 2020**

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The Council of the Association present their report and the financial statements for the year ended 31 December 2020 which have been prepared to meet the requirements for a director's report and financial statements for Companies Act 2006. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **Legal and administrative details**

The British & Irish Association of Zoos and Aquariums is a charitable company limited by guarantee and registered in England and Wales and governed by its Memorandum and Articles of Association. The Council of the Association are also the Trustees of the Charity, and the Board of Directors of the Company. The Charitable Company was incorporated on 13 January 2009 and commenced its operations on 1 February 2009. Prior to these dates the activities of the organisation were carried out by an unincorporated charity. On commencement of the charitable company's operations, all of the assets, liabilities and activities of the unincorporated charity were transferred to this charitable company to enable the organisation to carry out its objectives.

#### **Statement of Council of the Association's responsibilities**

The members of the Council (who are also directors of BIAZA for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations. Company Law requires the Council to prepare financial statements for each financial year. Under that law the Council must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Council 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements the Council is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

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

The Council is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Council confirm that they have properly discharged their responsibilities in accordance with the above.



# **The British & Irish Association of Zoos and Aquariums**

## **Council of the Association's Report**

### **For the year ended 31 December 2020**

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#### **Objectives**

The British & Irish Association of Zoos and Aquariums (BIAZA) is a conservation, education and scientific wildlife charity, representing the interests of 122 zoological and wildlife collections; it is the umbrella organisation for the responsible zoo community in Britain and Ireland.

The Association was first established as an unincorporated charitable organization in 1966, out of a mutual desire to see sound principles of animal management and codes of practice widely adopted within the zoo community throughout the British Isles.

The Association and its members participate in cooperative conservation and education work, particularly through coordinated conservation breeding programmes for endangered and threatened species of animal – known as *ex situ* conservation – and through the provision of valuable support for habitat and species conservation in the wild, known as *in situ* conservation.

Furthermore, the Association has also sought to improve welfare standards amongst its membership as new scientific information and animal husbandry techniques have become available. It also plays a significant role in reviewing zoo licensing, working closely with the Zoos Expert Committee (a Defra advisory body); a process to which it is pleased to contribute its expertise and experience.

In furtherance of its objects the charity is affiliated to the following organisations:

- European Association of Zoos and Aquaria (EAZA)
- World Association of Zoos and Aquariums (WAZA)
- Conservation Breeding Specialist Group (CBSG)
- International Union for the Conservation of Nature (IUCN)

The members of the Council continue to carry out the Association's aims for the public benefit within the definition of its objectives and the Charity Commission's guidance on Charity Trustees public benefit duties. As illustrated by this and the annexed annual report, the members of the Council have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

#### **Activities and achievements**

During this unprecedented year BIAZA has continued to support its members to uphold the highest standards of animal welfare and undertake vital conservation, education and research work. In 2020 BIAZA members; delivered education sessions for more than 190,000 children and students, supported more than 700 research projects and 600 conservation projects, and contributed more than £36 million to conservation.

The Living Collections Committee began a widescale review of BIAZA husbandry resources and established the Domestic Focus Group and Legislation Focus Group. New Field Conservation Guidelines were launched by the Field Conservation Committee. The Environmental Impact & Sustainability Working Group completed the BIAZA Sustainability Guidelines. The Health & Safety Working Group completed the BIAZA Health and Safety Guidelines. The Research Committee and Conservation Education Committee enhanced their social media presence to reach a wider audience and provide a support network. Work to develop a BIAZA member accreditation framework was suspended.

The Association continues to work collaboratively with EAZA, WAZA and the IUCN to achieve conservation goals. In 2020 new working relationships were established with the Association of Local Visitor Attractions (ALVA), Association of Scottish Visitor Attractions (ASVA), Tourism Alliance, Visit Britain and the National Farm Attractions Network (NFAN) to share the latest updates and advice.



## **The British & Irish Association of Zoos and Aquariums**

### **Council of the Association's report**

### **For the year ended 31 December 2020**

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BIAZA continued its work as the professional body representing zoos in discussions with Defra and APHA on Brexit and Avian influenza. The Association has consulted at national and EU level on primates as pets, forest risk commodities and trophy hunting and has continued to work with the All-Party Parliamentary Group for Zoos and Aquariums to keep MPs engaged and informed. A new Cross-party Group for Zoos and Animal Attractions was established in the Welsh Senedd.

The Association expanded its public affairs work, establishing a Public Affairs Working Group and lobbying the highest levels of Government for unprecedented support packages including a £100 million Zoo Animals Fund. Communication campaigns #YourZooNeedsYou and #BIAZABrightSide achieved consistent press coverage in collaboration with our members highlighting the vital work of zoos and aquariums.

The Annual Report and one edition of the newsletter BIAZA News were produced. Monthly e-newsletter, BIAZA BiteSize, became weekly supplemented with daily updates at the height of the pandemic. The Annual Conference was postponed and the AGM held virtually. Full details are in the Annual Report.

#### **Financial Overview**

The total Incoming Resources for the period amounted to £236,125 (2019: £442,177). Of this amount £213,483 (2019: £419,040) was derived from membership income, which is the principal funding source of the organization. Amounts received from events in the year was £22,164 (2019: £21,546). Investment income representing income from bank interest received was £388 (2019: £991). Details to this are in Note 2 on page 14 of the accounts. The reduction in Incoming Resources is due to the Council's decision to reduce the membership income to 50% of the previous year's fees. This is to take into account the affect the COVID-19 situation which has had a significant impact on the members' income.

The total Resources Expended in the year (in furtherance of the organisation's objectives) amounted to £354,535 (2019: £506,890). Of this amount £262,291 (2019: £366,590) related to expenditure in respect of (Direct) Charitable Activities, £1,650 (2019: £3,250) for Governance Costs and £90,594 (2019: £137,050) spent for Management and Administrative expenses. Details to this are in Note 3 on page 15 of the accounts.

The net result of the above amounted to an excess of expenditure over income in the year in the sum of £118,410 (2019: £64,713). All of this resulting in a balance of funds carried forward (after transfers) of £364,319 (2019: £482,729).

#### **Reserves policy**

Council has agreed a reserves policy, in the light of the current and future needs of the charity, to keep a minimum of six months expenditure as reserves, with every effort being made to keep the reserves higher than this. At 31 December 2020 the unrestricted fund reserves amounted £311,431 against the projected annual unrestricted fund expenditure of £363,066, which is approximately ten months' worth of expenditure. As detailed in the accounting policies note, Council has considered material uncertainties in respect of the organisation's status as a going concern and have concluded that there are no material uncertainties that affect the organisation's status as a going concern. The period covered in this review is 12 months from the date of the annual report.

#### **Risk management**

The Council of the Association have examined the significant risks to which the charity is exposed, and are satisfied that systems are in place or are being introduced to monitor and control these risks and to mitigate any impact they may have on the charity. The key risk to the organisation relates to advisory services to members

# **The British & Irish Association of Zoos and Aquariums**

## **Council of the Association's report**

### **For the year ended 31 December 2020**

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#### **Risk management (Contd.)**

covering operational procedures and guidelines. The procedures in place ensures the clarity of documentation and advice provided.

#### **Council of the Association**

Council members are elected by the full membership via ballot at the Annual General Meeting, as per the Memorandum and Articles of Association. Council members considered for election to serve in the Council should have, as a pre-requisite the relevant skills and experience to further the organisation's objectives. The Council is the governing and decision making body of the Association. The Council of the Association members set out in the table below have held office during the whole of the period from 1 January 2020 to the date of this report unless otherwise stated.

#### Council

Dublin Zoo  
Independent

Dr C. Schwitzer  
Mr D. Richardson  
Mr M. Bird  
Dr. J.B. Carroll  
Dr A. Bowkett  
Mr J. Christon  
Mrs N. Bridge  
Dr K. Pullen  
Mr M. Bushell  
Mr G. Batters  
Mrs C. Rugg  
Mrs K. Duke  
Mrs L. Whitnall  
Mr S. McKeown  
Dr L. Dickie  
Mr T. Morphew  
Ms P. Smout  
Ms T. Hill  
Dr J. Cretney  
Professor D. Field  
Dr S J Smith

Chair  
Vice-Chair  
Hon. Treasurer  
Chair Membership & Licensing Committee  
Chair Field Conservation Committee  
Chair Mission Enabling Committee  
Chair Conservation Education Committee  
Chair Research Committee  
Chair Living Collections Committee

Wild Planet Trust  
Chester Zoo  
National Marine Aquarium  
Wild Planet Trust  
Bristol Zoo Gardens  
ZSEA Banham Zoo  
Wild Planet Trust  
The Deep  
Paradise Wildlife Park  
Fota Wildlife Park  
Jersey Zoo  
Folly Farm  
Hawk Conservancy Trust  
Associate Representative  
Marwell Wildlife  
ZSEA Africa Alive!/RZSS  
BVA Representative

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Council of the Association on 26 May 2021  
and signed on their behalf by:

#### **Council Member**



**Dr. C. Schwitzer, Chair of Council**



# **Independent Examiner's Report to the Council of the British & Irish Association of Zoos and Aquariums for the year ended 31 December 2020**

I report to the Council (who are also Directors for the purpose of company law) on my examination of the financial statements of The British & Irish Association of Zoos and Aquariums ('the charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's Council, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Council those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Council as a body, for my work, for this report, or for the opinions I have formed.

## **Responsibilities and basis of report**

As the Council of charitable company, you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

## **Independent examiner's statement**

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



**S. Francis-Joseph FCCA**  
**Anthony Joseph & Co. Limited**  
**Chartered Certified Accountants**  
**Stevenage, Herts. SG1 2DX**  
**Date: 26 May 2021**



**The British & Irish Association of Zoos and Aquariums**  
**Statement of Financial Activities (including Income & Expenditure Account)**  
**For the year ended 31 December 2020**

|  | Note | Unrestricted   | Restricted    | 2020           | 2019           |
|--|------|----------------|---------------|----------------|----------------|
|  |      | Fund<br>£      | Fund<br>£     | Total<br>£     | Total<br>£     |
| <b>Income</b>                                      |      |                |               |                |                |
| Donations  |      | 90             |               | 90             | 600            |
| <i>Income from charitable activities:</i>          |      |                |               |                |                |
| Membership income                                  | 2    | 200,419        | 13,064        | 213,483        | 419,040        |
| Income from activities                             | 2    | 22,164         |               | 22,164         | 21,546         |
| <i>Investment Income:</i>                          |      |                |               |                |                |
| Bank interest                                      |      | 388            |               | 388            | 991            |
|  |      | <u>223,061</u> | <u>13,064</u> | <u>236,125</u> | <u>442,177</u> |
| <b>Expenditure</b>                                 |      |                |               |                |                |
| <i>Expenditure on charitable activities:</i>       |      |                |               |                |                |
| Delivery of activities and services                | 3    | 319,103        | 35,432        | 354,535        | 506,890        |
| <b>Total expenditure</b>                           |      | <u>319,103</u> | <u>35,432</u> | <u>354,535</u> | <u>506,890</u> |
| Net Income/Expenditure                             |      | (96,042)       | (22,368)      | (118,410)      | (64,713)       |
| Total Funds Brought Forward at<br>1 January 2020   | 11   | 407,473        | 75,256        | 482,729        | 547,442        |
| Total Funds Carried Forward at<br>31 December 2020 | 11   | <u>311,431</u> | <u>52,888</u> | <u>364,319</u> | <u>482,729</u> |

The notes on pages 11 to 20 form part of these accounts.

**The British & Irish Association of Zoos and Aquariums**  
**Balance Sheet**  
**As at 31 December 2020**

|                                   | Notes | £              | 2020<br>£      | £              | 2019<br>£      |
|-----------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed Assets</b>               | 8     |                | 12,524         |                | 16,183         |
| <b>Current Assets</b>             |       |                |                |                |                |
| Debtors                           | 9     | 802            |                | 38,755         |                |
| Cash at Bank and in Hand          |       | 371,238        |                | 477,255        |                |
|                                   |       | <u>372,040</u> |                | <u>516,010</u> |                |
| <b>Current Liabilities</b>        |       |                |                |                |                |
| Creditors falling due in one year | 10    | <u>20,245</u>  |                | <u>49,464</u>  |                |
| <b>Net Current Assets</b>         |       |                | <u>351,795</u> |                | <u>466,546</u> |
| <b>Net assets</b>                 |       |                | <u>364,319</u> |                | <u>482,729</u> |
| <b>Represented by:</b>            |       |                |                |                |                |
| Unrestricted fund                 | 11    |                | 311,431        |                | 407,473        |
| Restricted fund                   | 11    |                | <u>52,888</u>  |                | <u>75,256</u>  |
| <b>Total Funds</b>                | 11    |                | <u>364,319</u> |                | <u>482,729</u> |

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

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

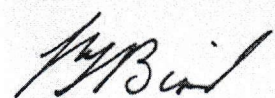
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 20 were authorized for issue by the Council of Association on 26 May 2021 and were signed on its behalf by:



**Dr. C. Schwitzer- Chair of Council**



**M. Bird – Hon. Treasurer**

The notes on pages 11 to 20 form part of these accounts.

# The British & Irish Association of Zoos and Aquariums

## Notes to the financial statements for the year ended 31 December 2020

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### 1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

#### (a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP )FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

In preparing the financial statements the council members have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion the council members have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. Council has concluded that there are no uncertainties that affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum twelve months from the date of the approval of the accounts.

The charity has taken advantage of the exemption, not to prepare a Statement of Cash Flows as conferred by FRS 102 (September 2015 version) and Bulletin 1.

#### (b) Incoming resources

As for most elements of incoming resources, donations are recognized when received. However, membership subscriptions are accounted for in the year to which they relate.

Investment income is recognized on a receivable basis.

#### (c) Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis which is derived from the staff costs associated with each activity as follows:

|                               |     |
|-------------------------------|-----|
| Communication & Publicity     | 10% |
| Conservation and management   | 35% |
| Education                     | 10% |
| Membership services           | 15% |
| Management and administration | 30% |

#### (d) Depreciation

Depreciation is provided on all tangible fixed assets at the following rates:

|  |                                 |
|--|---------------------------------|
| Furniture and fittings   | 25% on written down value basis |
| Computer and electronic equipment  | 25% on written down value basis |
| Capitalization of items of a fixed asset nature is based on the nature of the expenditure. |                                 |



# **The British & Irish Association of Zoos and Aquariums**

## **Notes to the financial statements for the year ended 31 December 2020**

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**(e) Taxation status**

The Association is registered for VAT. The Association produces literature, principally to its own members, in accordance with its objective to encourage the proper care of wild animals in captivity. HM Revenue & Customs have accepted that there is not a liability to tax on any surplus which may be generated by this activity.

**(f) Pensions**

The charity operates a defined contribution scheme. The pension charge recorded in the accounts is the amount of contributions payable in the accounting year.

**(g) Fund accounting**

Unrestricted funds comprise the accumulated reserves of the charity. They are available for use at the discretion of the council in furtherance of the general objectives of the charity. Designated funds are also unrestricted funds, but represent funds set aside for a specific purpose by the council. Transfers between funds are carried out only on the Board's approval.

Restricted funds are not unrestricted funds, they represent funds that are to be used for a specific purpose.

**(h) Debtors**

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

**(i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments in deposits or similar accounts.

**(j) Creditors and provisions**

Creditors and provisions are recognized where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.



**The British & Irish Association of Zoos and Aquariums**  
**Notes to the financial statements**  
**For the year ended 31 December 2020**

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**2 Income from charitable activities**

|                                     |                | <b>2020</b>    | <b>2019</b>    |
|-------------------------------------|----------------|----------------|----------------|
|                                     |                | <b>£</b>       | <b>£</b>       |
| Membership Income:                  |                |                |                |
| Associate Members Subscriptions -   | - Unrestricted | 16,739         | 15,393         |
| Non Associate Members Subscriptions | - Unrestricted | 183,680        | 368,202        |
| Non Members Fees                    | - Unrestricted | -              | -              |
| Other Membership Services           | - Restricted   | 13,064         | 35,445         |
|                                     |                | <u>213,483</u> | <u>419,040</u> |

Income from other activities: Unrestricted

|                         | <b>2020</b>   | <b>2019</b>   |
|-------------------------|---------------|---------------|
|                         | <b>£</b>      | <b>£</b>      |
| Parliamentary Reception | -             | -             |
| Promotions              | 2,988         | 13,892        |
| Annual Conference       | -             | -             |
| Corporate Sponsorship   | 1,300         | 5,400         |
| Management Fees         | 14,400        | -             |
| Miscellaneous Income    | 3,476         | 2,254         |
|                         | <u>22,164</u> | <u>21,546</u> |

**The British & Irish Association of Zoos and Aquariums**  
**Notes to the financial statements for the year ended 31 December 2020**

**3 Charitable Activities**

|   | Communication<br>&<br>Publicity | Conservation<br>& Animal<br>Management | Education | Membership<br>Services-<br>Unrestricted/<br>Designated | Membership<br>Services-<br>Restricted | 2020<br>Total<br>£ | 2019<br>Total<br>£ |
|---|---------------------------------|--|-----------|--|---------------------------------------|--------------------|--------------------|
|   | £                               | £                                      | £         | £  | £                                     |                    |                    |
| <i>Unrestricted</i>                               |                                 |  |           |  |                                       |                    |                    |
| Staff Costs                                       | 24,284                          | 84,993                                 | 24,284    | 57,710   |                                       | 191,271            | 212,021            |
| Grants and Donations (Note 6)                     |                                 |  |           |  |                                       |                    | 5,000              |
| Conservation Support & Research<br>Costs (Note 6) |                                 | 2,690                                  |           |  |                                       | 2,690              | 30,500             |
| Premises Expenses                                 | 628                             | 2,198                                  | 628       | 942  |                                       | 4,396              | 3,699              |
| General Office Expenses                           | 260                             | 911                                    | 260       | 391  |                                       | 1,822              | 3,035              |
| Ref. Materials, Publicity, PR etc                 | 388                             | 3,701                                  |           |  |                                       | 4,089              | 20,898             |
| Depreciation                                      | 408                             | 1,427                                  | 408       | 611  |                                       | 2,854              | 3,013              |
| Computer and Website support<br>costs             | 502                             | 1,756                                  | 502       | 752  |                                       | 3,512              | 8,849              |
| Travel, Subsistence &<br>Subscriptions            | 827                             | 4,324                                  | 827       | 1,240  |                                       | 7,218              | 31,631             |
| Events, Promotions & Conferences                  | 85                              |  | 2,552     |  |                                       | 2,637              | 7,586              |
| Exhibition Costs                                  |                                 |  |           |  |                                       |                    | 17,550             |
| Recruitment Costs                                 | 865                             | 3,028                                  | 865       | 1,298  |                                       | 6,056              | -                  |
| Consultancy                                       |                                 |  |           |  |                                       |                    | -                  |
| Governance Costs (Refer Note 4)                   | 231                             | 841                                    | 231       | 347  |                                       | 1,650              | 3,250              |
| Support Costs (Refer Note 5)                      | 12,956                          | 45,297                                 | 12,956    | 19,385   |                                       | 90,594             | 137,050            |
| Other Costs                                       | 47                              | 149                                    | 47        | 71   |                                       | 314                | 1,008              |
| <i>Designated &amp; Restricted</i>                |                                 |  |           |  |                                       |                    |                    |
| Specific member services:                         |                                 |  |           |  |                                       |                    |                    |
| - Restricted (Refer Note 11)                      |                                 |  |           |  | 35,432                                | 35,432             | 21,800             |
| -Designated                                       |                                 |  |           |  |                                       |                    | -                  |
|   | 41,481                          | 151,315                                | 43,560    | 82,747   | 35,432                                | 354,535            | 506,890            |

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**Governance Costs -Unrestricted**

|                                    | 2020         | 2019         |
|------------------------------------|--------------|--------------|
|                                    | £            | £            |
| Consultancy Fees                   | -            | -            |
| Independent Examiners Fee/Auditors |              |              |
| Remuneration                       | 1,650        | 3,250        |
|                                    | <u>1,650</u> | <u>3,250</u> |

5

**Management & Administrative Costs - Unrestricted**

|   |               |                |
|---|---------------|----------------|
| Management and Administration - Staff Costs | 72,851        | 90,866         |
| Premises Costs                              | 1,884         | 1,585          |
| General Office Expenses                     | 826           | 1,623          |
| Depreciation                                | 1,223         | 1,292          |
| Bank Charges                                | 303           | 376            |
| Training Costs                              | 75            | 1,802          |
| Recruitment Costs                           | 2,595         | 8,215          |
| Computer and Website Support Costs          | 1,505         | 3,793          |
| Other Costs                                 | 3,332         | 7,339          |
| Consultancy Fees                            | 6,000         | 20,159         |
|   | <u>90,594</u> | <u>137,050</u> |

**6 Conservation Support & Research Costs**

The Conservation Support & Research Costs includes costs relating to the 'Grab the Gap 2020' awards in the year totalling £382. Also, an amount of £2,308 was awarded to Delft University of Technology for a graduate project.

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**7 Staff costs**

|                      | 2020           | 2019           |
|----------------------|----------------|----------------|
| Salaries             | 228,592        | 266,387        |
| Social security      | 19,738         | 21,232         |
|                      | <u>248,330</u> | <u>287,619</u> |
| Pension contribution | 15,792         | 15,268         |
|                      | <u>264,122</u> | <u>302,887</u> |

|  | 2020       | 2019       |
|--|------------|------------|
| The number of employees receiving total employment benefits of more than £60,000 are as follows: | <u>No.</u> | <u>No.</u> |
| £60,000 - £70,000  | =          | =          |

The average number of employees during the period was 7 (2019: 7). This being categorized into: Management & Administration – 3 (2019: 2), Conservation & Animal Management – 2 (2019: 2) and Communications & Members Services – 2 (2019: 3). Both the payroll and pension costs are allocated to activities in the proportions as detailed in accounting policies note and are wholly charged to unrestricted funds. The pay for all members of staff are reviewed annually and set/increased as appropriate with agreed levels at the finance panel meeting of the Council.

The council members were not paid or received any other benefit from the charity, neither were they reimbursed expenses during the year (2019: Nil). No council member received payment for professional or other services supplied to the charity (2019: Nil).

The key management personnel of the charity, comprise the council members and the Chief Executive Officers. The total employee benefits of the key management personnel of the charity were £55,406 (2019: £81,510).



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**8 Fixed Assets**

|                                 | <b>Fixtures<br/>&amp;<br/>Fittings<br/>£</b> | <b>Plant &amp;<br/>Equipment<br/>£</b> | <b>Total<br/>£</b> |
|---------------------------------|--|--|--------------------|
| <b>Cost</b>                     |  |  |                    |
| At 1 January 2020               | 635  | 28,542                                 | 29,177             |
| Additions in the year           |  | 417                                    | 417                |
| At 31 December 2020             | <u>635</u>                                   | <u>28,959</u>                          | <u>29,594</u>      |
| <b>Accumulated depreciation</b> |  |  |                    |
| At 1 January 2019               | 441  | 12,553                                 | 12,994             |
| Charge for the period           | 49   | 4,027                                  | 4,076              |
| At 31 December 2019             | <u>490</u>                                   | <u>16,580</u>                          | <u>17,070</u>      |
| <b>Net Book Value</b>           |  |  |                    |
| At 31 December 2020             | <u>145</u>                                   | <u>12,379</u>                          | <u>12,524</u>      |
| At 31 December 2019             | <u>194</u>                                   | <u>15,989</u>                          | <u>16,183</u>      |

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**9 Debtors**

|                                | <b>2020</b> | <b>2019</b> |
|--------------------------------|-------------|-------------|
|                                | <b>£</b>    | <b>£</b>    |
| Trade Debtors                  | 503         | 32,009      |
| Other Debtors                  | -           | 1,563       |
| Prepayments and Accrued Income | 299         | 5,183       |
|                                | <hr/>       | <hr/>       |
|                                | 802         | 38,755      |
|                                | <hr/>       | <hr/>       |

**10 Creditors**

|                                    | <b>2020</b> | <b>2019</b> |
|------------------------------------|-------------|-------------|
|                                    | <b>£</b>    | <b>£</b>    |
| Trade Creditors                    | 2,560       | 14,659      |
| Other Taxation and Social Security | 14,623      | 18,901      |
| Other Creditors                    | 1,562       | 1,804       |
| Accruals and Deferred Income       | 1,500       | 14,100      |
|                                    | <hr/>       | <hr/>       |
|                                    | 20,245      | 49,464      |
|                                    | <hr/>       | <hr/>       |

**The British & Irish Association of Zoos and Aquariums**  
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**11 Restricted funds**

|  | <b>Movement in year</b>                  |  |  | <b>Restricted Funds</b>                    |
|--|--|--|--|--|
|  | <b>Balance at<br/>1 Jan. 2020</b>        | <b>Incoming<br/>Resources/<br/>Transfers</b> | <b>Resources<br/>Expended/<br/>Transfers</b> | <b>Balance at<br/>31 Dec 2020</b>          |
|  | £  | £  | £  | £  |
| Zoo Animal Management Course             | 30,004                                   |  | 14,800                                       | 15,204                                     |
| Elephant Project                         | 10,885                                   | 6,000  | 8,781  | 8,104                                      |
| World Land Trust                         | 168                                      | 1,500  |  | 1,668                                      |
| Aquariums Fund                           | 15,327                                   |  | 5,871  | 9,456                                      |
| Working Group Funds                      | 13,949                                   | 4,332  | 4,509  | 13,772                                     |
| Conservation Conference Fund             | 4,923                                    |  | 1,354  | 3,569                                      |
| Great Ape Welfare Group                  |  | 1,132  | 117  | 1,015                                      |
| Conservation Education Committee         |  | 100  |  | 100  |
|  | 75,256                                   | 13,064                                       | 35,432                                       | 52,888                                     |
| <b>Unrestricted and Designated Funds</b> | <b>Balance at<br/>1 January<br/>2020</b> | <b>Incoming<br/>Resources</b>                | <b>Resources<br/>Expended/<br/>Transfers</b> | <b>Balance at<br/>31 December<br/>2020</b> |
| Unrestricted Funds                       | 407,473                                  | 223,061                                      | 319,103                                      | 311,431                                    |
|  | 407,473                                  | 223,061                                      | 319,103                                      | 311,431                                    |
| <b>Total Funds</b>                       |  |  |  | <b>364,319</b>                             |

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The Great Ape Welfare group (GAWg) is a partnership between BIAZA and the University of Birmingham, which brings together zoo practitioners, researchers of wild and captive great apes and representatives of great ape-related welfare, regulatory and government organisations to define best practice in great ape welfare, celebrate current successes, and to work together to generate tangible evidence-based improvements in welfare, husbandry and policy inter-linked with conservation and research.

The Zoo Animal Management Course (Diploma in the Management of Zoo and Aquarium Animals) fund is set up to further the educational objectives of the charity. The Elephant Project represents donations from Member collections holding elephants for elephant welfare research. The Aquariums Fund is money collected from non-BIAZA aquarium members and is used for an aquatic project; the NSWG fund is for native species work; and the Working Group Funds is funds held for other BIAZA Working Groups. The World Land Trust is money donated by members to the BIAZA conservation projects overseas in partnership with the World Land Trust. The Conservation Conference Fund was set up to provide funding for the conference costs.

**12 Net assets held by funds**

|  | <b>Unrestricted<br/>Fund<br/>£</b> | <b>Designated<br/>Fund<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>2020<br/>Total<br/>£</b> |
|--|------------------------------------|----------------------------------|-----------------------------------|-----------------------------|
| Fixed assets                           | 12,524                             |                                  |                                   | 12,524                      |
| Cash at bank and in hand               | 318,350                            |                                  | 52,888                            | 371,238                     |
| Other net current assets/(liabilities) | (19,443)                           |                                  |                                   | (19,443)                    |
|  | 311,431                            |                                  | 52,888                            | 364,319                     |

**13 Financial commitments and contingent liabilities**

There were no financial commitments nor contingent liabilities at the year ended 31 December 2020.