



**BirdLife International**

(The Secretariat to the BirdLife International Partnership)

Financial Statements for the year ended 31 December 2017  
together with Trustees' and Auditor's reports

Company registration number: 2985746

Charity registration number: 1042125

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# 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 2017 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 Partnership of independent organisations working in 120 countries and territories around the world. This annual report and the accounts reflect the activities of the Secretariat, but do not report on the full activities of the BirdLife International Partnership. The company and charity in this context refer only to the Secretariat, which itself operates across all continents. However, to better understand 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 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 120 BirdLife Partners worldwide and growing.

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 120 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 a democratic 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 next Global Partnership Meeting will take place in September 2018.

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

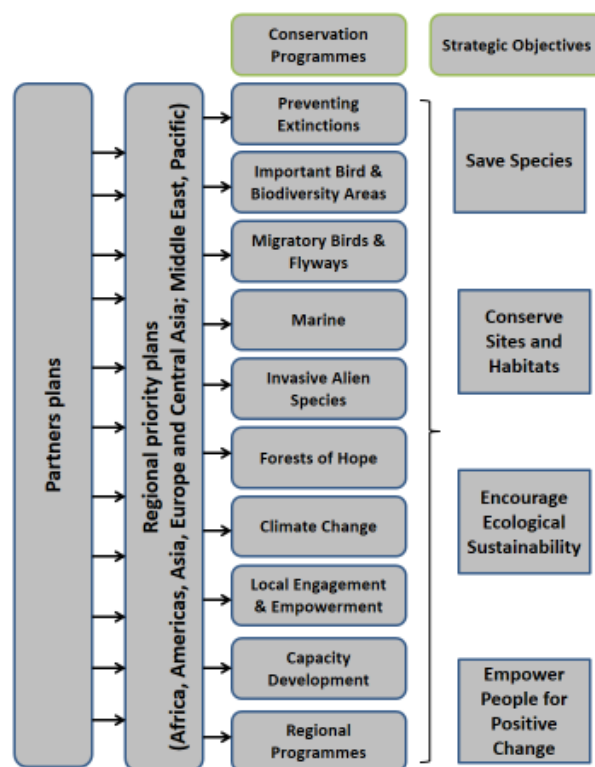
The Strategy is translated into action through a set of BirdLife Global and Region-specific Conservation Programmes.

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. Forests of Hope, 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.

## 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 Queen Noor*

**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 as a UK company limited by guarantee. The following people served in the capacity of Trustee and Director during 2017 and up to the date of signing:

**Chair:**

*Khaled Irani (Jordan)*

**Treasurer:**

*Nick Prentice (UK)*

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

*Achilles Byaruhanga (Uganda)*

*Idrissa Zeba (Burkina Faso)*

***Asia***

*Sarath Kotagama (Sri Lanka)*

*Shawn Lum (Singapore)*

***Americas***

*Peg Olsen (USA) (resigned Sep 2017)*

*Yvonne Arias (Dominican Republic)*

*Jaqueline Goerck (Brazil)*

*Braulio Ferreira De Souza Dias (Brazil) (appointed Nov 2017)*

***Europe & Central Asia***

*Fred Wouters (Netherlands)*

*Mike Clarke (UK)*

*Gergő Halmos (Hungary) (appointed Nov 2017)*

*Nada Tosheva-Illieva (Bulgaria)*

*Simon Rye (Norway) (appointed Jun 2017)*

***Middle East***

*Imad Al Atrash (Palestine)*

*Assad Adel Serhal (Lebanon)*

***Pacific***

*Philippe Raust (French Polynesia)*

*Paul Sullivan (Australia)*

## Senior Management of the Secretariat

### *Chief Executive:*

*Patricia Zurita*

### *Global Directors:*

*Conservation: Richard Grimmett*

*Science, Policy & Information: Melanie Heath*

*Development: Phil Woollam (resigned Apr 2017)*

*Partnership & Regions: Hazell Shokellu Thompson (retired Dec 2017)*

*Partnership & Regions: Julius Arinaitwe (appointed Jan 2018)*

*Finance & Administration: John de Wet (resigned Jun 2017)*

*Finance & Administration: Carolyn Rand (appointed Jun 2017, resigned June 2018)*

### *Regional Directors:*

*Africa: Julius Arinaitwe (promoted to a global role Nov 2017)*

*Africa: Ademola Ajagbe (appointed Jun 2018)*

*Asia: Vinayagan Dharmarajah (appointed Jan 2017)*

*Middle East: Ibrahim Khader*

*Americas: Esteban Lasso*

*Europe & Central Asia: Angelo Caserta*

*Pacific: Margaret West (appointed Jul 2017)*

*Pacific: Don Stewart (retired Jun 2017)*

## 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  
P.O. Box 3502, 00100 GPO,  
Nairobi,  
Kenya

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

Middle East Partnership Secretariat  
PO Box 2295,  
Amman 11953,  
Jordan

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

Europe and Central Asia Partnership Secretariat  
Avenue de la Toison d'Or 67,  
B-1060, Brussels,  
Belgium

Pacific Partnership Secretariat  
GPO Box 18332,  
Suva,  
Fiji

## Principal Professional Advisers

### Principal Bankers & Investment Managers

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

UBS AG  
London Branch  
3 Finsbury Avenue  
London EC2M 2AN  
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 Auditors  
St. Bride's House  
10 Salisbury Square  
London EC4Y 8EH  
United Kingdom

### Principal Pension Advisors

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 all 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 a Memorandum and 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 network. In several countries with high biodiversity but no suitable NGO Partner 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 is also a separate Finance Committee, Fundraising, Science and Policy and People Committee, Sub Committees of Council that meet before each Council meeting that oversees and advises the Trustees on financial and people matters, respectively. Other sub-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 that provide advice to the CEO of BirdLife International. 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 is compliant with its provisions. In 2017 specific work was carried out to review the Governance Code including carrying out a full review of the Operating Procedures and Articles of Association. Following the review the charity is now working towards adopting the new Charity Commission model Articles of Association and ensuring the Operating Procedures work alongside the new Articles.

In 2017 the Council effectiveness was assessed in a formal review undertaken by an independent advisor. The organisation is in the process of setting up a safeguarding team with its UK partner to review the safeguarding policies, principles and practices and to develop further BirdLife and its partners' practices and standards of behaviour. Additional steps were also taken to support communication of information between the trustees, including preparation of highlight reports on Council meetings in three languages; English, French and Spanish.

#### Trustees

The Trustees who served during the year are shown on page 3.

#### 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 per 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, competitive and sustainable. In order to attract and retain high calibre people, remuneration is set at a level which is locally competitive, whilst maintaining a consistency of approach across geographic teams. BirdLife undertakes an annual pay review, taking account of inflation, affordability, organisational performance and external markets. 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.

#### 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 page 15. 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

#### 2017 Secretariat Report Highlights

The BirdLife Secretariat work plan for 2017 was approved by the BirdLife Council at its 55th Meeting (November 2016). 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 2017 as presented to the BirdLife Council at its 61st Meeting (June 2018).



#### Preventing Extinctions Programme

BirdLife updated and publicised the 2017 Red List for birds, on behalf of IUCN, which included new assessments for 238 species and minor revisions for 841 species, with 66 up-listed to higher threat categories, 62 species down-listed, and 7 Data Deficient species categorised for the first time.

BirdLife published a major review of European Birds of Conservation Concern, identifying global and regional conservation priorities, and for the first time presenting national responsibilities for these species by all European countries.

BirdLife coordinated the completion of the Convention on Migratory Species (CMS) Multi-species Action Plan (MsAP) to conserve African-Eurasian Vultures, and the plan was adopted at the CMS Conference of Parties in Manila, Philippines in October 2017. In the field, support has been provided to six African Partners, including to establish the region's first Vulture Safe Zones. The first releases of captive-bred Critically Endangered vulture species took place in Nepal.

Other species conservation highlights included a further increase in the breeding populations of Northern Bald Ibis in Morocco and Tahiti Monarch in French Polynesia, the creation of the 1,688 ha Águia Branca Private Reserve for the Cherry-throated Tanager in Brazil, the improved protection of White-shouldered and Giant Ibises in Cambodia, and the re-location of Newell's Shearwater on Rapa Islet, 5,000 km from its previously known breeding range.

Significant progress was also made in up-scaling BirdLife's work on São Tomé and Príncipe (see below) and to address the Illegal and unsustainable bird trade in Asia.



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

An up-dated list of IBAs in Danger (IBAiD) and 'Story Map' was launched in March 2017 with 338 sites in 100 countries. The Secretariat also provided 'casework' support to Partners to address multiple threatened sites.

A fully-updated IBA inventory was published for India and an inventory of KBAs was published for Iraq, with partial updates of IBA information undertaken in a further nine countries.

A full up-date of the global Alliance for Zero Extinction inventory (a subset of KBAs for Critically Endangered Species) was carried out, covering all the major taxonomic groups in the IUCN Red List, including a revised list of AZE sites for birds, with the resulting list standing at 947 AZE sites.

The KBA Committee met twice during the year and agreement was reached on a strategic plan and the appointment and hosting by BirdLife on a Head for the KBA Secretariat.

The first five-year phases of BirdLife-led investment by the Critical Ecosystems Partnership Fund in the Mediterranean and Eastern Afrotropical Hotspots were concluded in 2017. In the Mediterranean, this resulted in USD 8.9 million being granted through 106 projects to civil society organizations in 12 countries. These projects were implemented at 65 KBAs, and led to 2.2 million hectares (at 51 KBAs) with strengthened management. Eight new protected areas were created, covering 27,651 ha, and a further seven new protected areas are expected covering an additional 115,000 ha. In the Eastern Afrotropical Hotspot, this resulted in USD 8.3 million being granted through 135 projects to civil society organizations in 13 countries. These projects were implemented at 76 KBAs, and led to 3.7 million hectares (at 35 KBAs) with strengthened management, and almost 1.2 million hectares of new protected area. In both Hotspots, BirdLife has been awarded the contracts to continue to oversee CEPF investment for their second phases. 2017 was the first full year of investment by the BirdLife-led CEPF Regional Implementation Team in the Upper Guinea Forests with \$1.7 million awarded to 14 civil society organisations in 7 of the 11 Hotspot countries.

BirdLife also led the updating of the KBAs for the revised CEPF Ecosystem Profile for the Caribbean and provided IBA data for the profiling of the Central Asian Mountains Profile.



## Migratory Birds and Flyways

In the Africa-Eurasia Flyway, there was major success with fundraising, which puts the programme in a very strong position going forward. This included three 'Safe Flyways' projects supported by the MAVA foundation for addressing the illegal killing of birds, energy sector infrastructure and poisoning threats to migratory birds. Also BSPB (BirdLife in Bulgaria) secured a major EU Life grant to protect Egyptian Vulture throughout its migration in 14 countries, and the second phase of the UNDP/GEF Migratory Soaring Birds project (MSB2), which is working in nine countries in the Red Sea -Rift Valley Flyway, was finally approved.

The Convention on Migratory Species has adopted a scoreboard to assess national progress towards addressing illegal killing in the Mediterranean. Particularly noteworthy was the powerful declaration by the President of Lebanon to stop indiscriminate hunting of migratory birds which was followed by ministerial decrees that were based on information provided by SPNL (BirdLife in Lebanon) and BirdLife.

The BirdLife-led scientific analysis of illegal killing and taking of birds in north and central Europe and the Caucasus was published in Bird Conservation International with an estimated 0.4-2.1 million birds being killed illegally. Data on illegal killing of birds from the Arabian Peninsula and Iran and Iraq have been collected and datasets showing the scale, worst locations, methods and species in each country have been put online for peer-review.

Important progress has been made in China for the conservation of the Yellow Sea. In February, the Chinese government placed 14 coastal sites on the national tentative list for World Heritage Site nomination and new protected areas were confirmed for two important sites (Rudong (Xiaoyangkou) and Luannan).



## Marine

We have now achieved 80% seabird by-catch reduction in five of the ten target fisheries and are on track to achieve this for a further four fisheries, including announcements in 2017 from Argentina and Chile that they will require trawl vessels to use bird scaring lines from May 2018 and in Namibia, our team recorded major reductions in the number of birds being caught following the application of mitigation measures.

Progress was also achieved by our gillnet by-catch work, with data from field trials in Peru indicating that net lights can be successful in reducing bycatch of seabirds, turtles and seahorses. Our plans to follow up our successful Iceland work faced some challenges from industry, but the work has played a significant role in a Black Guillemot hunting ban, and has led to

collaborative work across lump sucker fisheries throughout the region.

We progressed the BirdLife Marine Protected Area proposal to OSPAR in the North Atlantic, and identified IBAs in focal areas including Antarctica, Europe, West Indian Ocean and West Africa. We also participated in a workshop on Ecologically or Biologically Significant Marine Areas (EBSAs) for the Black Sea and Caspian Sea, where seabird information was included in 31 of the 33 sites described. Major progress was also made in the Seabird Tracking Database, which reached 10 million data points for 114 species.



## Invasive Alien Species

Monitoring of the eradication operations targeting the removal of five introduced vertebrates from six islands and atolls in the Acteon and Gambier islands, French Polynesia, were completed in April. This confirmed all species targeted for eradication have been successfully eliminated from all but one of the six islands. The Critically Endangered Polynesian Ground Dove and Endangered Tuamotu Sandpiper have both established new populations on a now predator free island and are increasing in number on the another and the Endangered Polynesian Storm Petrel and other less threatened seabird species have either established new populations or increased existing ones. The failure of one island is believed to be the result of baiting operation failure (rather than a new introduction).

Also in French Polynesia, preparations addressing technical and social issues in advance of invasive species management continued for seven priority sites in the Marquesas and nine islets surrounding Rapa, and a demonstration rodent eradication project was completed for the island of Teuaua (Marquesas) in June.

Strengthening of the EU Invasive Alien Species Regulation continued by BirdLife Europe with the addition of a further 12 species to the "List of Invasive Alien Species of Union Concern" bringing the total number to 49. A study led by BirdLife Europe identified that a further 207 species need to be urgently included in the List.

A study supported by BirdLife has identified global island restoration priorities. The assessment identifies 107 islands from which the eradication of invasive vertebrates will benefit 151 populations of 80 threatened bird and reptile species (primarily) in 34 countries and territories.



## Forests of Hope

Trillion Trees (TT) was launched in 2017, bringing closer together the forest programmes of WWF-UK, WCS and BirdLife. For BirdLife, TT represents a significant opportunity to develop forests work across the Partnership, scale up individual projects and priority forest landscapes.

In 2017, BirdLife prioritized cocoa and rubber supply chains for cross-cutting thematic work, to drive tropical deforestation out of commodity supply chains. On cocoa, BirdLife has begun developing a strategy to encompass "site-to-sector" work across all three TT partners and numerous BirdLife Partners. On rubber, a major component of our strategy is pushing for a multi-stakeholder rubber sector platform to take on the challenge of developing sustainable rubber standards that include zero-deforestation and practices that benefit smallholders, and by the end of the year, it was clear that the rubber sector now largely understands and is starting to commit to sustainability, with further progress expected in 2018.

BirdLife secured two large grants from EU-ECOFAC and Rainforest Trust for São Tomé and Príncipe. This represents a major scale up of the work there, with a focus on strengthening of the Obo National Park while mainstreaming biodiversity in land use planning, and developing sustainable community management and deforestation-free commodities (e.g. cocoa) in the buffer zone.

The 5-year, European Commission-funded Forest Governance project in Southeast Asia (Indonesia, Malaysia, Philippines and Papua New Guinea), a combination of site and national policy-level interventions, kicked off in Q1 2017 at a workshop in Manila with six project partners. Training courses were run on forest policy and advocacy planning



## Climate Change

The National Audubon Society (BirdLife in the US) and BirdLife Secretariat, together with 10 other BirdLife Partners, finalised a regional climate change action plan for Latin America and the Caribbean and a set of national action plans. The plans have been discussed with public funding bodies and foundations, and concepts have been submitted to the Green Climate Fund and International Climate Initiative.

Advocacy work on Europe's Renewable Energy Directive has progressed, and key BirdLife asks have been finalized on bioenergy as well as on safeguards for renewable energy. Social media and press statements were used to raise concerns around two draft reports on the Directive published by European Parliament Committees.

BirdLife continued advocacy at the UNFCCC intersessional in May 2017 to ensure the details of the Paris Agreement are elaborated in a way that is beneficial for climate and biodiversity. We hosted a side event for the CMS Energy Taskforce, which provided an opportunity to share BirdLife's experience on deploying renewables in harmony with nature and raise awareness of the potential risks of climate mitigation measures.

In Europe, through meeting with MEPs and using social media, BirdLife targetted two legislative decisions under the EU Parliament on land use and forestry (LULUCF) and Effort Sharing Regulation (ESR), which define carbon accounting rules and possible measures to reduce emissions and increase removals in the land sector and agriculture. While the LULUCF proposal that was adopted is not as ambitious as desired, advocacy by BirdLife played an important role in stopping efforts to further weaken the proposal.

A number of important scientific papers were published which included showing that a quarter of threatened birds are likely to have already experienced population declines due to climate change, that 37% of European migrant species will have to undertake additional stopovers during migration in future, and which species are particularly vulnerable to wind energy deployment worldwide, and where they are concentrated.



## Local Engagement & Empowerment

BirdLife Africa initiated a review of Site Support Groups in Africa including the preparation of case studies demonstrating the Site Support Group model. Individual partners have also carried out work to strengthen networks at national levels.

Twelve Partners from five BirdLife regions have joined the Nature's Heroes initiative and made nominations for 2017. The awardee information is being written up as news stories and there will be a concerted effort to promote the initiative both to the Partnership and externally through the BirdLife website and social media.

Three 'flagship', Darwin Initiative-funded, biodiversity and livelihood projects, supporting the work of BirdLife Partners, in Nepal (community forestry), Paraguay (Yerba mate and Atlantic forest conservation) and Burkina Faso (Shea Parklands and pollination) all made good progress and received very good Annual Report reviews from Darwin.

In Europe, Spring Alive activities were strong with over 8 million people reached especially thanks to the "Don't take chicks with you" campaign. Grants were distributed among 18 European and 5 African countries.

An international BirdLife conference on Urban Birds was convened by VBN (BirdLife in the Netherlands), supported by the Secretariat, to review the scope of ongoing work in the Partnership and discuss potential work going forward.

Building on on-going work in collaboration with Oxford University and Lynx Edicions, the Ethno-ornithology World

Archive (EWA) continued to develop as a key database on the cultural value of birds and sites. Case studies, including with Guyra Paraguay and with partners in East Africa, are under development, including collaborations with linguists to map the overlap of cultural and bird diversity.



## Capacity Development

The MAVA Foundation made the first major grant into the Capacity Development Fund to provide technical assistance and catalytic grants to 12 BirdLife Partners around the Mediterranean.

Using the Quality Assurance System (QAS) the Secretariat helped Partners identified at risk of failing the BirdLife Partnership Criteria to devise and begin implementing Strengthening Plans and actions for essential organisational capacity development. Support was offered to a wider group of Partners to address organisational needs identified in their QAS result including training and mentoring on project management, budgeting and reporting, fundraising proposal writing, as well as in policy advocacy and communications.

The 'Good Governance Guide' was translated into Spanish and received well across the Americas. As the second in the series of Good Practice Guides (GPG), 'Guidelines & Work Book for Strategic and Operational Planning' was published in English. During 2017, 55 Partners were involved in 5 new format Partner to Partner Cooperation (P2P) workshops: P2P Nordic (7 Partners) / P2P EC Fundraising (12) / P2P Youth Engagement (13) / P2P Central Asia (4) / P2P Europe and Central Asia Exploratory (20).

Council approved the upgrading of the Society for the Conservation of Nature in Liberia (SCNL), the Biodiversity and Nature Conservation Association (BANCA) of Myanmar, Bird Conservation Nepal (BCN) and SABUKO in Georgia as Full Partners. Calidris (Colombia) was accepted as a new BirdLife Partner.

In June/July, 22 projects from the Conservation Leadership Programme (CLP) (19) and BirdLife Bird Fair Young Conservation Leaders (3) participated in a two week leadership and management training course in Sulawesi, Indonesia. First instalment payments of over \$215,000 were disbursed to successful CLP and implementation is underway in every case.

## Europe – Agriculture

BirdLife Europe, WWF and EEB implemented the 'Living Land Campaign' in response to the European Commission's consultation on the Common Agricultural Policy (CAP). On a very limited budget, this exceeded hopes, enlisting over 600 diverse organizations across the EU and some 258,000 individual citizens. This was the second largest response to an EU consultation ever, demonstrating conclusively the public's interest in the environment and EU action to protect biodiversity. This has been followed-up by using various relevant platforms and fora to promote BirdLife messages for the

CAP reform including the Commission's high level conference 'CAP-Have your say' in July.

Despite our strong calls on the European Commission to start an official process of checking whether CAP is fit for purpose—a so called „Fitness check“—such a process has not been launched. As a result, and in cooperation with NABU and EEB, we commissioned our own "Fitness check" which was presented at a Science policy dialogue entitled "CAP- Fit for the future of farming" in November.



## Overarching Initiatives

### *State of the World's Birds (SOWB)*

There was substantial work, with support from the Aage V. Jensen Charity Foundation, on the 2018 State of the World's Birds report, as well as on a new version of State of Africa's Birds, drawing on the work and knowledge of the BirdLife African Partnership, to examine the changing status of the continent's birds and biodiversity.

### *Business and Nature*

BirdLife led on the organisation of an international Business and Nature Forum in November 2017 which was successful in raising BirdLife's profile as a key institution working with business but also providing a number of bi-lateral opportunities to engage with new sectors and businesses.

Corporate partnerships with CEMEX and Heidelberg Cement were renewed for a further three years, the relationship with Ricoh continued with support to Partners on forest/mangrove conservation and livelihoods at six sites in Africa, South America and South East Asia, and the partnership with Toyota involved support to develop and test business-biodiversity toolkits and donations of vehicles to BirdLife Partners.

### *Post 2020 Biodiversity Strategy*

BirdLife engaged in a number of national and international policy dialogues and initiatives with the Convention on Biological Diversity (CBD), governments and other NGOs that have started to help shape the post 2020 biodiversity strategy.

### *Nature Directives*

An EU Action Plan for Nature, people and the economy has been adopted, which was strongly informed by BirdLife. However a report published by BirdLife Europe, WWF, European Environmental Bureau and Friends of the Earth Europe has shown that the majority of the Member States assessed have failed to implement the Birds and Habitat Directives properly.

### *Brexit*

The EU has published proposals on holding the UK to a 'level playing field' on the environment with good expectations on the environment in the European Parliament resolution on Brexit and the mandate given to EU negotiators.

*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 2018

The BirdLife Secretariat work plan for 2018 was approved by the BirdLife Council at its 60th Meeting (November 2017). As with 2017, 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 overarching initiatives to deliver further on the sustainability pillar in the strategy. The following are the highlights for the year

### Overarching

The Global Partnership Meeting in September will represent an opportunity for the Partnership to review progress with the implementation of the 2022 strategy and the Global Conservation Programmes, and consider other important issues for taking BirdLife to the next level.

We will continue to work on the implementation of the EU Action Plan for better implementation of the Nature Directives, and will continue to follow the Brexit negotiations and advocate for high nature protection standards on both sides of the Channel.

In Asia, we will focus on following up on the outcomes of the Business and Nature Forum held on November 20th and 21st 2017 in Singapore. Globally, we expect to begin implementation of renewed collaboration with CEMEX and Heidelberg Cement.

### Preventing Extinctions

Vultures will remain a priority, guided by the Multi-species Action Plan adopted by the Convention on Migratory Species to conserve African-Eurasian vultures.

Work on the wild bird trade in Asia, including Helmeted Hornbill, Indonesian songbirds and parrots, will be expanded as an exceptionally high priority given the emerging and serious extinction crisis in this region.

The annual update to the Red List (2018) will take place, taking into account new information on species' generation lengths, assessing impacts of forest cover change on forest-dependent species, and applying new methods for assigning whether species are extant, possibly extinct or extinct.

### Important Bird and Biodiversity Areas

The 2018 IBAs in Danger list will be published.

The second year of the British Birdwatching Fair funded project on IBAs in Danger will focus on the Pacific with Rapa Islet as the flagship site for the region.

One of the major policy events of the year relevant to IBAs and KBAs will be the Ramsar Conference of the Parties in the United Arab Emirates in October. The meeting will provide an opportunity for BirdLife to showcase its work on inland and coastal wetland IBAs and IBAs in Danger.

The BirdLife Regional Implementation Teams (RIT) in the Eastern Afrotropical, Guinea Forest and Mediterranean CEPF hot-spots will continue targeting at least 30 priority KBAs and 48 civil society organizations, and the Secretariat will support ACBK (Kazakhstan) to bid to run the RIT for Central Asia.

Development and piloting of a simplified IBA monitoring protocol (carried forward from 2017)

Consolidation of the KBA Database, Website, and Secretariat including recruitment of a head of the KBA Secretariat.

### Flyways

The programme will primarily focus on illegal killing of birds, energy, coastal wetlands (focus on shorebirds) and sustainable land use (focus on landbirds) through the alignment and coordination of the local to global actions of the BirdLife Partnership.

The programme now includes joined-up actions (including through major new and renewed, multi-partner projects) for the Americas Flyway, African-Eurasian Flyway and the East Asian-Australasian Flyway which will be consolidated, and possibilities to support Partners to engage in the Central Asian Flyway will be explored.

The Atlantic Flyway Digital Campaign will be re-launched in Spring 2018.

The results of the review of illegal killing of birds in Iran, Iraq and the Arabian Peninsula will be published in 2018.

In the East Asian-Australasia Flyway, the highest priority for the BirdLife Secretariat will continue to be the conservation of coastal wetlands in mainland China, especially advocating for the serial nomination of the Yellow Sea as a World Heritage Site.

BirdLife will host the first ever Global Summit for Flyways in Abu Dhabi bringing together experts on flyway conservation from over 70 countries from around the world to discuss how to advance the conservation agenda for flyways.

### Seabirds and Marine

A major priority will continue to be our target of reducing albatross bycatch by 80% in Albatross Task Force (ATF) target fisheries, with a 2018 focus on documenting albatross bycatch reductions in Namibia, Argentina and Chile.

Work will also continue on reducing high seas albatross bycatch through Regional Fisheries Management Organizations including strengthening compliance monitoring for bycatch and port-based outreach with Chinese fleets.

The development of novel solutions to reduce gillnet bycatch will continue, with work in Lithuania and Iceland, and expansion of activities elsewhere in Europe and in the Mediterranean.

We will our review of bycatch in Marine Stewardship Council certified fisheries.

There will be a major focus on seabird threat assessment, both for species (with a global review planned for publication) and for sites.

### Forests

A stronger emphasis will be put on long-term planning, landscape stabilization and financial sustainability of Forests of Hope sites with the Secretariat focussing on a smaller set of high priority sites in support of work by Partners.

Following the launch in late 2017, the Secretariat will further strengthen the Trillion Trees partnership with WWF-UK and WCS.

Under Trillion Trees, work will continue on cocoa and rubber to address deforestation in the supply chains, with both commodities having strong Partner interests and links to Forest of Hope sites.

For São Tomé, a scaling-up of activities to strengthen the Obo Natural Park is expected with funding from the EU and Rainforest Trust.

### **Climate Change**

The BirdLife Secretariat will support implementation of the Climate Action Plan for the Americas and National Climate Action Plans, which were finalised in 2017.

BirdLife will continue to coordinate the CMS Energy Task Force work to assess, avoid and minimise impacts of renewable energy and powerline developments on birds through sharing and developing further guidance and increasing its reach and influence.

BirdLife will continue to advocate for nature-based solutions and safeguards in multilateral environmental agreements. This will include ensuring robust land-use accounting rules, nature based solutions and safeguards are incorporated in the Paris Agreement rulebook and countries' national climate plans, and informing the development of guidelines for ecosystem-based adaptation under CBD.

In Europe, BirdLife will deliver advocacy to ensure EU policies contribute to ambitious and effective climate change mitigation, especially in the land-use sector (agriculture, forests and other land uses), whilst ensuring environmental protection.

BirdLife Africa will continue to deliver Phase 2 of the Climate Resilient Altitudinal Gradients project, with an objective of building the resilience of 3 KBAs and the species and human populations they support.

### **Invasive Alien Species**

Planning, stakeholder consultations and fundraising will continue for operations on up to seven islands in the Marquesas archipelago (French Polynesia) scheduled for 2019.

Restoration operations will be implemented for three islands off Rapa (also French Polynesia) and two sites in Palau and the Cook Islands.

Monitoring of biodiversity outcomes for the Acteon and Gambier islands (successfully eradicated of invasive species in 2015) will be supported alongside efforts to re-establish globally threatened seabirds.

BirdLife together with collaborating Partners will address IAS (through research and on ground actions) that threaten Cape Verde seabirds.

Efforts will continue in securing donor support for a wider (African) programme of work aimed at strengthening national and regional capacities for IAS management and advancing IAS eradications for priority islands.

Based on the anticipated publication of a global review, BirdLife will promote the world's highest priority sites for restoration through international fora.

### **Local Empowerment and Engagement**

One of the main tasks of LEEP in 2018 will be to find ways to become better integrated across all BirdLife programmes that work with local engagement through 'Thought Leadership'. LEEP will develop an overarching strategy for Local Conservation Groups

The Natures Heroes initiative will be expanded, so more Partners are involved in nominating Nature's Heroes in their country, with a target of involving 25 participating Partners by the end of 2018.

The three Flagship Darwin projects (community forestry in Nepal, Shea parklands in Bukina Faso, and Yerba mate in Paraguay) will continue into 2018, providing access for Partners to UK Government funding and helping to build their capacity in livelihoods aspects of conservation.

### **Capacity Development**

Governance and operations of the Capacity Development Fund will become fully functional, and it is anticipated that using this approach more than 20 BirdLife Partners will benefit from grant-making brokered by the BirdLife Secretariat in 2018.

The second iteration of the BirdLife Quality Assurance System (QAS2) is planned in order to assess progress against the strategy and progress with meeting the revised BirdLife Partner criteria.

Up to six Partner to Partner (P2P) meetings are planned for 2018, for sub-regions (e.g. P2P Balkans, P2P Nordic 2) and themes (e.g. P2P Securing Legacies, P2P Digital Engagement). Prior to the Global Partnership meeting, a BirdLife Global Network Development Plan will be developed through the Regional Committees, taking into account priority mega-biodiversity countries for possible BirdLife expansion.

Regional Secretariats and Partners will be supported to strengthen the BirdLife presence in the following Mega biodiverse countries: Russia (implementation of MOU), China (in support of Yellow Sea Strategy), Colombia (working with Calidris and National Audubon), Armenia (working with FWPC) and Tanzania (working with Nature Tanzania). Funds from Arcadia and MAVA foundations will be used to support organisational development of 23 Partners across the Mediterranean and globally.

### **Agriculture –Europe**

The ECA Secretariat will continue to work on the Common Agriculture Policy reform, building on the success of the Living Land campaign. It will also explore ways of supporting work on Agriculture in the region outside the EU (Eastern Europe, Caucasus, Balkans, Central Asia).

## 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 Union budgets, from national government budgets, from foundations including the MacArthur Foundation, the Aage V Jensen Foundation, Packard Foundation, the Critical Ecosystems Partnership Fund, Arcadia Foundation, MAVA 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 42 and 43) is critical to the stability that allows the Secretariat to service the Partnership.

The Secretariat has seen a strong growth in income during 2017 with total income increasing 39% to £22.3 million compared to £16.0 million in 2016, and £13.7 million in 2015. These increases are principally on restricted income and reflects the increased efforts and investment in fundraising that the organisation has been concentrating on in recent periods. The increase in income has supported growth in some very important conservation programmes (see the 2017 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 also increased to £19.7 million in 2017 compared to £16.3 million in 2016 which enabled the organisation to deliver extraordinary conservation results.

The Secretariat unrestricted result before transfers showed a deficit of £185,851. However, taking the restructuring costs out, we achieved a surplus of £22,630 on unrestricted funds compared to a deficit in 2016, various factors that having contributed to this positive result.

In response to the fundraising challenges in the sector, the charity designed and implemented a restructuring plan in 2017, which helped the organisation save £1.1m against its unrestricted budgeted expenditure in 2017, these savings will continue to flow into 2018 to make Birdlife more robust against the challenging headwinds of today's charity sector. The costs are shown in the restructuring expenditure note on page 28. The positive result in the current year was also due to increased investment in fundraising and communications in the prior year which allowed for the establishment of a strong fundraising pipeline.

The financial outlook for the next few years looks as challenging as ever, with the UK's decision to leave the European Union and administration changes in the US. Governments may be forced to change their economic priorities, which will result in environmental NGOs fighting to maintain the level of support needed towards achieving their objectives.

The Secretariat is dependent on voluntary income to cover the operational costs of the organisation, however this income has not increased in line with costs over the past number of years. Securing and maintaining unrestricted income remains a key

challenge and was a key focus area in 2017. Considerable work has been done in reviewing the fundraising model with some new priorities and changes in fundraising approach planned to be undertaken in the coming years. Enhancing unrestricted income streams to support the growth of the organisation and the partnership will continue to be the main area of focus for the foreseeable future.

A statement of financial activities is set out on page 20.

### 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 unrestricted reserves (made up of unrestricted funds and expendable endowment funds) of 2 to 3 months of planned expenditure (which amounts to £3.2m to £4.9m based on 2017 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 2017 total reserves were £14.5 million (2016: £11.6 million). Of this £9.9 million is restricted funds and not available for general purposes (2016: £7.1 million), and £3.2 million is endowment funds (2016: £5.1 million). The remaining funds of £1.4 million (2016: negative £0.6 million) represent the unrestricted reserves of the charity. £1.3m of that are funds released from the Rare Bird Club permanent endowment fund, following a successful application to the Charity Commission in 2017 to redesignate those funds.

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 start rebuilding reserves over a five year period to 2022.

### Going concern

2017 has been a stronger year with the unrestricted reserves being rebuilt towards their agreed required level. The restructuring plan implemented in 2017 continues to provide benefits, and works on a new fundraising model have been advanced to ensure long term financial sustainability of the organisation.

The Trustees consider that BirdLife is in a strong position and is well placed to manage the business risks the organisation faces. This position is supported by continued good relationships with



key funders, strong cash flow and proven ability to secure new funding, 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. Planning processes, including financial projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are below policy levels. 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 five year period to 2022.

### **Risk and Uncertainty**

The Trustees have overall responsibility for ensuring that BirdLife International has 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 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 hence 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
- Delegation of authority and segregation of duties
- Identification and management of risks

The Trustees have introduced a rigorous risk management process 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.

The Trustees consider the following to be the main risks and uncertainties the organisation faces:

### **Funding**

*Risk:* Reduced income leads to a series of deficits on core funds.

*Action:* The organisation has been working hard to increase income by investing in fundraising and over the next three years must aim to generate surpluses so the reserves can be rebuilt. As discussed earlier, the organisation is taking steps to finalise the

new funding model that will increase the unrestricted income streams. Trustees will continue to monitor the financial and fundraising situation closely in 2018 through to 2020.

*Risk:* Inability to cover operational costs from project funding due to funder restrictions

*Action:* Working closely with funders to ensure they understand the organisation so operational costs can be covered. Also focus on raising more unrestricted funding to cover core costs directly

*Risk:* Non-compliance with donor imposed restrictions resulting in claw backs

*Action:* Ensure project staff fully understand donor rules and ensure adequate oversight on project spend from finance staff. Project managers must ensure there is regular monitoring and review of project performances and highlight any issues as soon as they are identified.

*Risk:* Major changes in external operating environment. Major political and economic events have the potential to negatively impact on the organisation, both financially and programmatically.

*Action:* Monitor such future events and react to any changes. The organisation must continue to assess the impact of Brexit which resulted in volatile currency exchange rates and the need to plan for potential reduction in available funding.

*Risk:* Legal compliance. As a global organisation we operate in many countries under many different jurisdictions. Failure to keep abreast with changes in local legislation could compromise our ability to continue operating in these locations.

*Action:* Monitor any changes to ensure we remain compliant

### **Employees**

*Risk:* Retention of key employees

*Action:* Directors to monitor the situation closely in light of cost cutting measures undertaken in 2017.

### **Key competitive advantage: Network of National Grassroots NGOs**

*Risk:* Another International NGO seeks to create a network of national NGOs using the BirdLife model (perhaps by incorporating parts of the BirdLife network).

*Action:* Council need to be kept up to date and ready to respond if appropriate. Chief Executive and Directors maintain watching brief on other key NGOs activity.

### **Key competitive advantage: Science Programme**

*Risk:* Important data loss (destruction) from electronic (or other) systems by error, sabotage or other means

*Action:* Information Management Team continue to monitor arrangements.

### **Reputation**

*Risk:* BirdLife name linked to a corporate scandal. BirdLife becomes known for supporting environmentally damaging corporates, resulting in a loss of support.

*Action:* Corporate Working Group supporting due diligence processes for specific engagements. Corporate engagement continues to be on the agenda of recent Council meetings

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 11 to the accounts. Fixed asset investments are disclosed in note 12 to the accounts.

### **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, UBS AG, regulated by the Financial Conduct Authority.

#### **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 and 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 have 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.

Towards the end of 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, managed by UBS, 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 12, the value of the combined portfolio has gone down from £5.3m in 2016 to £4.3m in 2017. This is after drawing £1m cash from the Birdlife Fund for operating purposes.

### **Subsidiary holding**

The Charity had one wholly owned subsidiary; BirdLife Services Ltd, which changed its name to Birdlife Limited in May 2018. This has remained dormant since 2001, as disclosed in note 24.

### **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 Regulators 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**

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 a highly valued resource, 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 18<sup>th</sup> June 2018 and signed on their behalf by:



**Nick Prentice**  
Treasurer

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

We have audited the financial statements of BirdLife International for the year ended 31 December 2017 which comprise Consolidated Statement of Financial 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).

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.

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 2017 and of the group's incoming resources and application of resources 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 page 6, 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.



Naziar Hashemi  
Senior Statutory Auditor  
For and on behalf of  
Crowe U.K. LLP  
Statutory Auditor  
London 19/7/18

**BirdLife International Trustees' Report and Financial Statements 2017**

**Consolidated Statement of Financial Activities (incorporating income and expenditure account)**

For the year ended 31 December 2017

		Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2017 £	Total 2016 £
Notes						
<b>Income and endowments from:</b>						
<i>Donations and legacies</i>						
	27	865,521	-	-	865,521	836,170
		313,323	-	-	313,323	87,929
		185,449	903,576	-	1,089,025	883,197
<i>Other trading activities</i>						
		67,575	985,379	-	1,052,954	756,123
		18,346	-	-	18,346	10,158
	4	38,617	562	110,854	150,033	197,977
<i>Income from charitable activities</i>						
	27	662,490	587,036	-	1,249,526	1,042,817
		3,160	3,879,468	-	3,882,628	3,094,653
		723,617	11,283,349	-	12,006,966	6,899,659
		-	1,619,276	-	1,619,276	2,175,860
		7,202	32,567	-	39,769	36,641
<b>Total income</b>	28	2,885,300	19,291,213	110,854	22,287,367	16,021,184
<b>Resources expended</b>						
Expenditure on raising funds	5	795,384	11,351	18,171	824,906	1,201,046
<i>Expenditure on charitable activities</i>						
	5					
Preventing Extinctions		278,886	2,177,806	-	2,456,693	1,462,153
Important Bird and Biodiversity Areas		324,146	3,512,957	-	3,837,103	3,908,335
Migratory Birds and Flyways		166,991	2,076,533	-	2,243,525	1,482,228
Marine		202,300	1,324,059	-	1,526,359	650,527
Invasive Alien Species		85,027	282,568	-	367,595	237,503
Forests of Hope		379,962	2,165,351	23,802	2,569,115	1,297,478
Climate Change		55,085	195,107	-	250,192	352,510
Local Engagement & Empowerment		199,494	481,409	-	680,903	813,278
Capacity Development		208,305	1,402,741	-	1,611,046	1,803,344
Conservation Science		204,983	831,150	-	1,036,133	1,148,930
Conservation Policy		1,940	2,038,186	-	2,040,126	1,970,178
	5	2,902,503	16,499,218	41,973	19,443,694	16,327,510
Restructuring expenditure	6	208,481	-	-	208,481	-
<b>Total Resources Expended</b>		3,110,984	16,449,218	41,793	19,652,175	16,327,510
Net gains/(losses) on investments		39,833	-	153,170	193,003	616,027
<b>Net income/(expenditure) before transfers</b>		(185,851)	2,791,995	222,051	2,828,195	309,701
Transfers between funds	16	2,178,045	-	(2,178,045)	-	-
<b>Net movement in funds</b>		1,992,194	2,791,995	(1,955,994)	2,828,195	309,701
<b>Total funds brought forward</b>	16	(565,495)	7,100,120	5,111,665	11,646,290	11,336,589
<b>Total funds carried forward</b>		1,426,699	9,892,115	3,155,671	14,474,485	11,646,290

## Balance Sheets

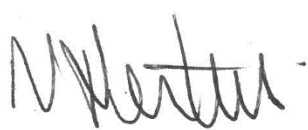
As at 31 December 2017

Company registration number: 2985746

	Notes	Group		Company	
		2017	2016	2017	2016
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11	37,238	48,364	37,238	48,364
Investments	12	4,320,103	5,260,487	4,320,105	5,260,489
		<u>4,357,341</u>	<u>5,308,851</u>	<u>4,357,343</u>	<u>5,308,853</u>
<b>Current assets</b>					
Debtors	13	2,511,092	2,790,625	2,511,275	2,790,808
Cash at bank and in hand		10,016,387	5,493,334	10,016,202	5,493,149
		<u>12,547,479</u>	<u>8,283,959</u>	<u>12,527,477</u>	<u>8,283,957</u>
<b>Creditors:</b> Amounts falling due within one year	14	(2,410,335)	(1,946,520)	(2,410,335)	(1,946,520)
<b>Net current assets</b>		<u>10,117,143</u>	<u>6,337,439</u>	<u>10,117,141</u>	<u>6,337,437</u>
<b>Net assets</b>		<u>14,474,485</u>	<u>11,646,290</u>	<u>14,474,485</u>	<u>11,646,290</u>
<b>Funds</b>					
<b>Income Funds</b>					
Restricted funds	17	9,892,115	7,100,120	9,892,118	7,100,120
Unrestricted funds		1,426,699	(565,495)	1,426,696	(565,495)
		<u>11,318,814</u>	<u>6,534,625</u>	<u>11,318,814</u>	<u>6,534,625</u>
<b>Endowment funds</b>					
Expendable endowment	16	-	844,742	-	844,742
Permanent endowments	16	3,155,671	4,266,923	3,155,671	4,266,923
		<u>3,155,671</u>	<u>5,111,665</u>	<u>3,155,671</u>	<u>5,111,665</u>
		<u>14,474,485</u>	<u>11,646,290</u>	<u>14,474,485</u>	<u>11,646,290</u>

The surplus for the financial year dealt with in the financial statements of the parent charitable company was £1,147,452 (2016: deficit £1,502,912)

The accounts on pages 20 to 45 were approved by the Trustees on 18<sup>th</sup> June 2018 and were signed on their behalf by:


**Nick Prentice**

Treasurer

The accompanying notes form an integral part of these accounts.

**BirdLife International Trustees' Report and Financial Statements 2017**  
**Consolidated Cash Flow Statement**  
For the year ended 31 December 2017

	Notes	2017 £	2016 £
<b>Cash flows from operating activities</b>	21	<u>3,324,792</u>	<u>(872,144)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	11	(5,556)	(28,693)
Purchase of investments	12	(3,651,443)	(1,491,417)
Proceeds of realisation of investments	12	<u>4,855,260</u>	<u>1,637,976</u>
<b>Net cash flow from investing activities</b>		1,198,261	117,866
<b>Increase/(Decrease) in cash</b>	22	<u><u>4,523,053</u></u>	<u><u>(754,278)</u></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 accounts.

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



## **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**

BirdLife International, like many charities, is facing uncertainties from the current difficult fundraising environment. The current funding model (based largely on restricted project grants) means that at any point in time the amount and allocation of future funding is hard to forecast with any certainty. The organisations planning processes and financial projections have taken into account these issues and its potential impact on income and expenditure. After making enquires, the trustees have reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Financial Review on pages 14 to 16.

## **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 accounts are as follows:

### *a) Basis of accounting*

The accounts are prepared in accordance with the historical cost convention as modified by the revaluation of certain fixed assets.

### *b) Consolidation*

The consolidated statement of financial activities and balance sheet include the financial statements of the company and its subsidiaries for the year ended 31 December 2017. 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) 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 are carried forward to the next period. Where further funding is not anticipated, a transfer is made from unrestricted funds to cover the deficit.

### *d) 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 16.

The expendable endowment fund represents a fund from which capital and interest can be drawn down for unrestricted use.

### *e) Incoming resources*

Income is accounted for when the charity has entitlement, there is reasonable assurance of receipt 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.

### 3 Accounting policies (continued)

#### *f) 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.

#### *g) 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 9. The management and administration function includes only the role of, and support to, the Chief Executive.

#### *h) 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.

#### *i) Operating leases*

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

#### *j) 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.

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

Fixed assets purchased for on-going use in the UK 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%

### 3 Accounting policies (continued)

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.

#### *l) 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.

#### *m) 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.

#### *n) 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.

#### *o) 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.

#### *p) 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.

Notes to accounts

**4 Investment income**

	2017 £	2016 £
Income from fixed asset investments	115,456	162,703
Income from other restricted fund bank accounts	562	411
Interest from unrestricted fund bank accounts	34,015	34,863
	<u>150,033</u>	<u>197,977</u>

This can be analysed as follows:

	2017 £	2016 £
BirdLife Fund	12,345	26,617
Rare Bird Club Fund	30,566	44,503
Harapan Fund	56,269	80,468
Other endowment funds	11,674	11,115
Other restricted funds	562	411
Unrestricted funds	38,617	34,863
	<u>150,033</u>	<u>197,977</u>

The investment portfolio is predominantly held in European, North American, United Kingdom and Socially Responsible investment trusts (see note 12). Investments are held for capital growth rather than for Investment Income.

## Notes to accounts

**5 Analysis of total resources expended**

	Direct Costs £	Support Costs £	Governance Costs* £	2017 Total £	2016 Total £
Expenditure on raising funds	654,680	144,854	25,372	824,906	1,201,046
Expenditure on charitable activities					
Preventing Extinctions	2,003,640	427,681	25,372	2,456,693	1,462,153
Important Bird and Biodiversity Areas	3,087,805	723,925	25,372	3,837,103	3,908,335
Migratory Birds and Flyways	1,828,017	390,135	25,372	2,243,525	1,482,228
Marine	1,236,989	263,998	25,372	1,526,359	650,527
Invasive Alien Species	282,031	60,191	25,372	367,595	237,503
Forests of Hope	2,100,528	443,214	25,372	2,569,115	1,297,478
Climate Change	185,278	39,542	25,372	250,192	352,510
Local Engagement & Empowerment	540,234	115,297	25,372	680,903	813,278
Capacity Development	1,306,781	278,893	25,372	1,611,046	1,803,344
Conservation Science	832,985	177,775	25,372	1,036,133	1,149,930
Conservation Policy	1,660,393	354,361	25,372	2,040,126	1,970,178
<b>Total resources expended</b>	<b>15,719,362</b>	<b>3,419,865</b>	<b>304,467</b>	<b>19,443,694</b>	<b>16,327,510</b>

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.

**Analysis of expenditure by cost type**

	Direct Costs £	Regional Support £	Global Support £	Governance Costs £	Total 2017 £	Total 2016 £
Staff costs	5,342,650	857,043	724,493	222,528	7,146,714	6,836,953
Support grants	7,381,878	-	-	-	7,381,878	5,054,911
Travel & conferences	1,102,006	80,732	3,943	72,656	1,259,337	1,487,419
Professional services	1,137,105	302,000	184,661	6,339	1,630,105	1,638,632
Office accommodation	89,237	360,127	266,603	-	715,967	578,996
Equipment & supplies	120,166	23,939	9,967	-	154,072	292,863
Communications	162,482	69,694	34,004	2,945	269,125	279,974
Event costs	66,213	3,963	-	-	70,176	234,236
Audit	13,620	15,833	40,000	-	69,453	56,236
Foreign exchange losses	85,587	4,015	64,081	-	153,683	(614,425)
Other costs	218,417	183,835	190,932	-	593,184	481,715
<b>Total</b>	<b>15,719,362</b>	<b>1,901,181</b>	<b>1,518,684</b>	<b>304,467</b>	<b>19,443,694</b>	<b>16,327,510</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

## Notes to accounts

### 6 Restructuring Expenditure

During the year the organisation put in place various cost reduction plans to target a break even result in 2017 and spent £208,481 on termination of contracts and legal fees.

### 7 Net incoming resources

The net incoming resources to funds is stated after charging:

	2017 £	2016 £
Auditors' remuneration:		
UK charity audit	40,000	37,500
Grant funder audits	13,620	3,645
International offices*	15,833	15,091
Depreciation of tangible fixed assets	16,682	12,689

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

### 8 Trustees' remuneration and related party transactions

The trustees received £Nil remuneration (2016 - £Nil) except for the reimbursement of certain travel and subsistence costs to attend Board meetings and committee meetings. The total amount reimbursed was £17,046 to 7 trustees (2016 - £18,166 to 7 trustees).

In total trustees made donations of £47,698 during the year (2016 - £28,815).

### 9 Employee information

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

	2017 Number	2016 Number
<i>Analysed by primary function</i>		
Charitable activities	158	151
Generating funds	18	15
Support activities	25	25
Management and administration of charity	5	5
	<u>206</u>	<u>196</u>

	2017 Number	2016 Number
<i>Analysed by geographical region</i>		
Africa	38	31
Americas	11	11
Asia	51	42
Europe	96	98
Middle East	3	5
Pacific	7	9
	<u>206</u>	<u>196</u>

## Notes to accounts

**9 Employee information (continued)**

	2017 £	2016 £
The costs for employing staff were:		
Wages and salaries	6,105,542	5,790,604
Social security costs	607,481	585,582
Pension costs (see note 19)	433,691	460,767
	<u>7,146,714</u>	<u>6,836,953</u>

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

	2017 Number	2016 Number
£60,000 to £69,999	5	4
£70,000 to £79,999	2	4
£80,000 to £89,999	2	2
£90,000 to £99,999	1	-
£130,000 to £139,999	1	-
£140,000 to £149,999	1	1
£150,000 and over	-	1
	<u>10</u>	<u>12</u>

10 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 10 employees amounted to £62,262 (2016 – 11 employees £73,950).

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 £1,052,680, for 14 employees (2016 – 13 employees £1,095,438).

Termination payments amounting to £227,657 (2016 - £45,000) were made during the period, £208,481 of this amount relates to termination contracts and legal fees disclosed as restructuring costs.

Notes to accounts

**10 Grants and awards**

Grants and awards to the value of £7,381,878 (2016: £5,054,911) 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.

	2017	2016
	£	£
<b>SAVE Brazil</b>		
<i>Migratory Birds and Flyways</i>	70,936	54,497
<i>Important Birds and Biodiversity Areas</i>	82,012	48,150
<i>Conservation Policy</i>	3,345	2,199
<i>Local Engagement &amp; Empowerment</i>	-	733
<i>Capacity Development</i>	1,962	-
<i>Preventing Extinctions</i>	3,726	-
<i>Forests of Hope</i>	18,426	-
<i>Marine</i>	3,717	-
<b>NATURAMA (Burkina Faso)</b>		
<i>Local Engagement &amp; Empowerment</i>	29,684	45,643
<i>Migratory Birds and Flyways</i>	8,210	11,267
<i>Capacity Development</i>	5,041	9,013
<i>Preventing Extinctions</i>	1,260	2,253
<i>Conservation Policy</i>	15,271	-
<i>Important Birds and Biodiversity Areas</i>	1,909	-
<b>Royal Society for the Protection of Birds (UK)</b>		
<i>Important Bird and Biodiversity Areas</i>	11,960	70,923
<i>Marine</i>	290,186	63,170
<i>Local Engagement &amp; Empowerment</i>	35,547	20,849
<i>Preventing Extinctions</i>	63,478	18,300
<i>Conservation Policy</i>	14,584	4,399
<i>Capacity Development</i>	1,250	1,750
<i>Forests of hope</i>	107,594	-
<i>Migratory Birds and flyways</i>	11,690	-
<b>Ligue pour la Protection des Oiseaux (France)</b>		
<i>Important Bird and Biodiversity Areas</i>	312	37,942
<i>Conservation Policy</i>	3,042	13,622
<i>Migratory Birds and Flyways</i>	312	1,131
<i>Forests of Hope</i>	-	-
<i>Preventing Extinctions</i>	77,857	-
<b>University of East Anglia (UK)</b>		
<i>Preventing Extinctions</i>	214,651	135,461
<i>Conservation Science</i>	214,651	135,461
<b>Grupo Jaragua (Dominican Republic)</b>		
<i>Important Bird and Biodiversity Areas</i>	46,906	93,611
<i>Capacity Development</i>	14,726	14,861
	2017	2016



Notes to accounts

**10 Grants and awards (continued)**

	2017 £	2016 £
<b>IUCN (Switzerland)</b>		
<i>Important Bird and Biodiversity Areas</i>	278,459	211,725
<i>Preventing Extinctions</i>	-	19,739
<i>Capacity Development</i>	3,185	12,017
<i>Conservation Policy</i>	-	8,389
<i>Marine</i>	-	4,935
<b>Aves Argentinas</b>		
<i>Migratory Birds and Flyways</i>	3,703	74,909
<i>Marine</i>	32,670	18,583
<i>Conservation Policy</i>	935	10,701
<i>Important Bird and Biodiversity Areas</i>	4,935	10,638
<i>Capacity Development</i>	312	3,567
<i>Preventing Extinctions</i>	279	3,339
<i>Forests of Hope</i>	774	-
<b>Asity Madagascar</b>		
<i>Important Bird and Biodiversity Areas</i>	64,258	99,693
<i>Preventing Extinctions</i>	70,636	52,744
<i>Conservation Policy</i>	-	24,457
<i>Capacity Development</i>	14,362	15,033
<i>Marine</i>	-	13,186
<i>Conservation Science</i>	-	1,361
<b>BirdLife South Africa</b>		
<i>Capacity Development</i>	-	90,050
<i>Important Bird and Biodiversity Areas</i>	18,232	38,124
<i>Migratory Birds and Flyways</i>	35,059	1,561
<i>Marine</i>	-	1,070
<i>Forests of Hope</i>	-	312
<i>Preventing Extinctions</i>	6,986	-
<i>Conservation Science</i>	13,850	-
<b>Guyra Paraguay</b>		
<i>Local Engagement and Empowerment</i>	61,364	73,964
<i>Important Bird and Biodiversity Areas</i>	53,030	45,799
<i>Forests of Hope</i>	48,080	35,287
<i>Migratory Birds and Flyways</i>	4,861	34,261
<i>Conservation Policy</i>	701	4,102
<i>Capacity Development</i>	234	1,367
<i>Preventing Extinctions</i>	-	697
<b>Burung Indonesia</b>		
<i>Forests of Hope</i>	185,730	86,302
<i>Migratory Birds and Flyways</i>	552	17,717
<i>Conservation Policy</i>	-	17,528
<i>Marine</i>	-	7,251
<i>Important Bird and Biodiversity Areas</i>	-	3,626
<i>Preventing Extinctions</i>	-	3,253

Notes to accounts

<b>Grants and awards (continued)</b>	2017	2016
	£	£
<b>UNEP WCMC (UK)</b>	184,861	193,824
<i>Important Bird and Biodiversity Areas</i>		
<i>Conservation Policy</i>	-	16,513
<i>Migratory Birds and Flyways</i>	-	2,064
<b>Haribon Foundation (Philippines)</b>		
<i>Forests of Hope</i>	152,787	11,095
<i>Capacity Development</i>	14,448	15,078
<i>Marine</i>	-	2,301
<i>Migratory Birds and Flyways</i>	-	5,534
<i>Important Bird and Biodiversity Areas</i>	-	1,150
<i>Conservation Policy</i>	-	2,148
<i>Preventing Extinctions</i>	-	934
<b>American Bird Conservancy</b>		
<i>Preventing Extinctions</i>	111,163	146,771
<i>Important Bird and Biodiversity Areas</i>	91,710	112,768
<i>Conservation Policy</i>	47,244	58,092
<i>Marine</i>	27,791	34,172
<b>Viet Nature (Vietnam)</b>		
<i>Conservation Policy</i>	5,160	41,474
<i>Forests of Hope</i>	27,522	27,373
<i>Capacity Development</i>	-	14,902
<i>Preventing Extinctions</i>	2,294	7,465
<i>Migratory Birds and Flyways</i>	13,761	6,636
<i>Important Birds and Biodiversity Areas</i>	2,867	-
<i>Marine</i>	5,734	-
<b>Tenkile Conservation (Papua New Guinea)</b>		
<i>Forests of Hope</i>	143,523	-
<b>Nature Kenya</b>		
<i>Important Bird and Biodiversity Areas</i>	10,528	24,849
<i>Preventing Extinctions</i>	119,069	3,214
<i>Capacity Development</i>	7,649	16,619
<i>Conservation Science</i>	3,002	-
<b>SEO (Spain)</b>		
<i>Preventing Extinctions</i>	23,306	12,443
<i>Important Bird and Biodiversity Areas</i>	21,397	11,809
<i>Marine</i>	43,089	1,096
<i>Conservation Policy</i>	45,761	27,560
<i>Migratory Birds and Flyways</i>	5,719	-
<b>Malaysia Nature Society</b>		
<i>Important Bird and Biodiversity Areas</i>	8,365	15,110
<i>Forests of Hope</i>	118,965	5,452
<i>Migratory Birds and Flyways</i>	-	2,726
<i>Marine</i>	-	1,136
<i>Conservation Policy</i>	-	1,022

Notes to accounts

<b>Grants and awards (continued)</b>	2017	2016
	£	£
<b>SPEA (Portugal)</b>		
<i>Marine</i>	159,926	-
<i>Conservation Policy</i>	34,584	9,275
<i>Preventing Extinctions</i>	4,428	857
<i>Important Bird and Biodiversity Areas</i>	1,483	4,204
<i>Migratory Birds and Flyways</i>	983	551
<i>Capacity Development</i>	400	-
<b>University of Barcelona (Spain)</b>		
<i>Marine</i>	174,705	-
<b>Conservation Society Sierra Leone</b>		
<i>Forests of Hope</i>	103,850	-
<i>Migratory Birds and Flyways</i>	-	2,004
<i>Capacity Development</i>	-	3,006
<i>Important Bird and Biodiversity Areas</i>	1,935	-
<b>University of Wolverhampton</b>		
<i>Forests of Hope</i>	100,982	-
<b>Other Institutions</b>		
<i>Important Birds and Biodiversity Areas</i>	582,123	634,463
<i>Conservation Policy</i>	636,669	413,065
<i>Capacity Development</i>	474,411	292,976
<i>Migratory Birds and Flyways</i>	408,747	294,611
<i>Forests of Hope</i>	240,055	164,606
<i>Preventing Extinctions</i>	578,066	141,760
<i>Local Engagement &amp; Empowerment</i>	22,401	94,103
<i>Marine</i>	174,363	69,217
<i>Climate Change</i>	7,500	25,925
<i>Invasive Alien Species</i>	90,818	20,324
<i>Conservation Science</i>	476	6,216
<b>Other Individuals</b>		
<i>Capacity Development</i>	13,521	190,049
<i>Migratory Birds and Flyways</i>	20,503	-
<i>Important Birds and Biodiversity Areas</i>	19,687	20,986
<i>Conservation Policy</i>	30,391	10,861
<i>Marine</i>	3,725	-
	<hr/>	<hr/>
	7,381,878	5,054,911

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

## Notes to accounts

## 11 Tangible fixed assets – group and company

	Equipment £	Total £
<b>Cost</b>		
At 1 January 2017	126,816	126,816
Additions	5,556	5,556
Disposals	(858)	(858)
At 31 December 2017	<u>131,514</u>	<u>131,514</u>
<b>Depreciation</b>		
At 1 January 2017	78,452	78,452
Disposals	(858)	(858)
Charge	16,682	16,682
At 31 December 2017	<u>78,452</u>	<u>78,452</u>
<b>Net book value</b>		
At 31 December 2017	<u>37,238</u>	<u>37,238</u>
At 31 December 2016	<u>48,364</u>	<u>48,364</u>

## 12 Investments

	Group and company	
	2017 £	2016 £
Market value at 1 January	5,260,487	4,674,317
Additions at cost	3,651,443	1,491,417
Disposals proceeds	(4,855,260)	(1,637,976)
Investment income	115,457	162,703
Management charges	(45,028)	(46,001)
Net gains/(losses) arising on revaluations during year	193,004	616,027
<b>Market value at 31 December : Group</b>	<u>4,320,103</u>	<u>5,260,487</u>
Add: Shares in subsidiary undertaking	<u>2</u>	<u>2</u>
<b>Total market value at 31 December : Company</b>	<u>4,320,105</u>	<u>5,260,489</u>
<b>Analysis of investments:</b>		
Investments managed from UK	<u>4,320,103</u>	<u>5,260,489</u>
	<u>4,320,103</u>	<u>5,260,489</u>

## Notes to accounts

**12 Investments (continued)**

	Group		Company	
	2017	2016	2017	2016
	£	£	£	£
Shares in group undertaking		-		2
Other investments	4,320,103	5,260,487	4,320,103	5,260,487
	<u>4,320,103</u>	<u>5,260,487</u>	<u>4,320,103</u>	<u>5,260,489</u>

The shares in the group undertaking are the holding in the 100% owned subsidiary BirdLife Services Limited and are included at cost. Further information is in note 24.

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

	2017		2016	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	1,210,110	72.4	1,827,277	68.6
- Bonds	376,322	22.5	609,080	22.9
- Cash	85,635	5.1	225,793	8.5
	<u>1,672,067</u>	<u>100</u>	<u>2,662,150</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	1,441,929	54.5	1,277,052	49.1
- Bonds	1,098,242	41.5	1,108,174	42.6
- Cash	107,865	4.1	213,111	8.2
	<u>2,648,036</u>	<u>100</u>	<u>2,598,337</u>	<u>100</u>
Total	<u>4,320,103</u>		<u>5,260,487</u>	

During 2014, following a review of investments, UBS were appointed as professional fund managers and restructured our portfolio away from equity tracker funds towards an actively managed portfolio. The Harapan endowment fund was also established with investment parameters aligned to project aims and agreed with the funder.

## Notes to accounts

**13 Debtors**

	Group		Company	
	2017	2016	2017	2016
	£	£	£	£
Amounts owed by group undertaking	-	-	183	183
Amounts due from funders	1,479,482	2,503,689	1,479,482	2,503,689
Other debtors	666,638	59,266	666,638	59,266
Prepayments	364,971	188,192	364,971	188,192
Other taxation and social security	-	39,478	-	39,478
	<u>2,511,092</u>	<u>2,790,625</u>	<u>2,511,275</u>	<u>2,790,808</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.

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

	2017	2016
	£	£
Trade creditors	219,036	274,177
Other taxation and social security	58,272	132,317
Other creditors	202,477	155,066
Accruals	1,664,523	1,246,059
Deferred income	266,027	138,901
	<u>2,410,335</u>	<u>1,946,520</u>

Deferred income is analysed as follows:

	2017	2016
	£	£
Balance at 1 January	138,901	19,163
Amount released to incoming resources	(138,901)	(19,163)
Amount deferred in the year	266,027	138,901
Balance at 31 December	<u>266,027</u>	<u>138,901</u>

**15 Financial instruments**

	2017	2016
	£	£
Financial assets measured at amortised cost	1,479,482	2,503,689
Financial liabilities measured at amortised cost	219,036	274,177
Financial assets at fair value	4,320,105	5,260,489

Notes to accounts

**15 Financial instruments (continued)**

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

	2017 £	2016 £
Total interest income for financial assets held at amortised cost	-	-

**16 Capital funds – group and company**

	Balance at 1 January 2017 £	Incoming resources £	Resources expended £	Gains/(losses) and transfers £	Balance at 31 December 2017 £
<b>Expendable endowment funds:</b>					
BirdLife Fund	844,742	12,345	(4,310)	(852,777)	-
<b>Permanent endowment funds:</b>					
Rare Bird Club Fund*	1,201,898	30,566	(9,642)	(1,222,822)	-
Harapan Fund	2,605,675	56,269	(23,802)	17,233	2,655,375
Sundry Funds	459,350	11,674	(4,219)	33,491	500,296
<b>Total</b>	<b>5,111,665</b>	<b>110,854</b>	<b>(41,973)</b>	<b>(2,024,875)</b>	<b>3,155,671</b>

Net gains and transfers are represented above by:

	£
Transfer to unrestricted income funds	(2,178,045)
Gain on revaluation of investments	153,170
<b>Total</b>	<b>(2,024,875)</b>

Details of the nature of each endowment fund are as follows:

- BirdLife Fund –an expendable endowment fund, the investments of which were realised in the year.
- Rare Bird Club Fund\* – Following the approval from the Charity Commission in September 2017, this became an unrestricted fund.
- 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. The Harapan Fund was established in agreement with the funder, with specific terms of use. During the year £64,925 (2016 - £274,751) was withdrawn from the BirdLife and Rare Bird Club funds to contribute towards operating costs.

Notes to accounts

**17 Restricted income funds – group and company**

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

	Balance at 01-Jan 2017	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31- Dec 2017
	£	£	£	£
<b>Global and Multi-Regional Programmes</b>				
Important Bird and Biodiversity Areas	634,743	1,240,568	(1,462,017)	413,293
Preventing Extinctions	862,741	1,814,651	(1,959,772)	717,620
Marine	520,506	325,389	(481,414)	364,481
Migratory Birds and Flyways	356,403	586,589	(531,062)	411,929
Conservation Science	332,007	722,103	(703,351)	350,759
Forests of Hope	229,458	1,402,046	(1,113,855)	517,649
Capacity Development	154,384	1,053,421	(813,291)	394,514
Local Engagement & Empowerment	36,954	286,238	(279,417)	43,776
Conservation Policy	63,596	180,708	(219,261)	25,045
Climate Change	1	116,740	(101,914)	14,826
Global and Multi-Regional Programmes - Other	-	387,298	(11,352)	375,946
	<u>3,190,793</u>	<u>8,115,752</u>	<u>7,676,705</u>	<u>3,629,839</u>
<b>Africa</b>				
Important Bird and Biodiversity Areas	669,151	2,236,102	(1,941,419)	963,834
Capacity Development	218,229	692,656	(374,408)	536,476
Migratory Birds and Flyways	106,390	256,682	(310,890)	52,182
Seabirds	13,818	18,875	(482)	18,393
Africa – Other	61,743	182,969	(191,748)	52,964
	<u>1,069,331</u>	<u>4,618,864</u>	<u>(2,904,162)</u>	<u>2,784,032</u>
<b>Americas</b>				
Migratory Birds and Flyways	55,601	302,983	(274,932)	83,653
Important Bird and Biodiversity Areas	195,675	361,888	(441,955)	115,409
Americas - Other	85,306	34,844	(96,217)	23,932
	<u>336,582</u>	<u>706,959</u>	<u>(820,547)</u>	<u>222,994</u>
<b>Asia</b>				
Forests of Hope	540,294	930,589	(961,497)	509,386
Important Bird and Biodiversity Areas	158,941	275,458	(172,983)	261,416
Conservation Policy	124,095	226,486	(232,247)	118,334
Preventing Extinctions	176,393	146,177	(111,728)	210,842
Migratory Birds and Flyways	105,767	385,769	(386,171)	105,365
Local Engagement & Empowerment	2,328	167,531	(80,922)	88,936
Capacity Development	6,595	152,301	(73,565)	85,330
Marine	68,737	154,934	(154,704)	68,968
Asia – Other	5,677	45,690	(22,070)	29,297
	<u>1,188,827</u>	<u>2,484,934</u>	<u>(2,195,887)</u>	<u>1,477,874</u>
<b>Europe &amp; Central Asia</b>				
Important Bird and Biodiversity Areas	80,629	273,462	(187,978)	166,114
Migratory Birds and Flyways	108,315	249,301	(243,276)	114,341
Conservation Policy	823,468	1,552,109	(1,773,410)	602,166
Seabirds	55,234	578,719	(98,842)	535,111
Europe & Central Asia - Other	17,345	66,894	(74,374)	9,865
	<u>1,084,991</u>	<u>2,769,830</u>	<u>(2,426,959)</u>	<u>1,427,862</u>
<b>Middle East</b>				
Middle East - Other	3,336	60,403	(58,522)	5,216
	<u>3,336</u>	<u>60,403</u>	<u>(58,522)</u>	<u>5,216</u>
<b>Pacific</b>				
Invasive Alien Species	147,219	233,807	(239,607)	141,419
Local Engagement & Empowerment	48,188	219,670	(66,738)	201,120
Pacific – Other	30,849	80,997	(110,091)	1,763
	<u>226,260</u>	<u>534,474</u>	<u>(416,436)</u>	<u>344,302</u>
<b>BirdLife total</b>	<u><b>7,100,120</b></u>	<u><b>19,291,213</b></u>	<u><b>(16,499,218)</b></u>	<u><b>9,892,115</b></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 13.



## Notes to accounts

## 18 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2017 Total £
<b>Endowment funds*</b>				
Harapan Fund	-	2,655,375	-	2,655,375
Sumatra Fund	-	218,572	70,824	289,396
Helmut Sick Fund	-	210,899	-	210,899
<b>Restricted funds</b>	-	-	9,892,118	9,892,118
<b>Unrestricted funds</b>	37,238	1,235,527	154,203	1,426,698
	<u>37,238</u>	<u>4,320,103</u>	<u>10,117,145</u>	<u>14,474,485</u>

\*As per note 16 RBC Fund is shown in unrestricted funds and BirdLife Fund was spent in 2017

	Tangible fixed assets £	Investments £	Net current assets £	2016 Total £
<b>Endowment funds</b>				
BirdLife Fund	-	844,742	-	844,742
Rare Bird Club Fund	-	1,201,898	-	1,201,898
Harapan Fund	-	2,605,675	-	2,605,675
Sumatra Fund	-	197,734	70,824	268,558
Helmut Sick Fund	-	190,792	-	190,792
<b>Restricted funds</b>	-	-	7,100,120	7,100,120
<b>Unrestricted funds</b>	48,364	219,648	(833,507)	(565,495)
	<u>48,364</u>	<u>5,260,489</u>	<u>6,337,437</u>	<u>11,646,290</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 Services Limited, and
- Net current assets, which would be £2 less, included within the unrestricted funds, for the net amount owed by BirdLife Services Limited.

## 19 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 £433,691 (2016 – £460,767). Pension contributions payable to the funds at the year-end were £ Nil (2016 – £Nil).

Notes to accounts

## 20 Indemnity insurance

An indemnity insurance premium amounting to £5,580 (2016 - £5,645) 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;
- The charity for loss arising from fraudulent or malicious conduct by trustees and officers.

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

	2017	2016
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	2,898,195	309,701
Adjustments for:		
Depreciation on tangible fixed assets	16,682	12,689
Losses on disposal of tangible fixed assets	-	169
(Increase) in debtors	279,532	(916,254)
Increase in creditors	463,816	454,280
(Gain) on investments	(263,433)	(732,729)
Net cash (outflow)/inflow from operating activities	<u>3,324,792</u>	<u>(872,144)</u>

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

Group	2017	2016
	£	£
Net funds, being cash at bank and in hand, at 1 January	5,493,334	6,247,612
(Decrease)/Increase in cash in the year	<u>4,523,053</u>	<u>(754,278)</u>
Net funds, being cash at bank and in hand, at 31 December	<u>10,016,387</u>	<u>5,493,334</u>

## 23 Operating lease commitments

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

	2017	2016
	£	£
Commitments expiring within one year	259,834	277,933
Commitments expiring in 2 – 5 years	636,530	665,735
Commitments expiring after 5 years	111,695	197,447

Of the above commitments £346,170 (2016: £461,560) relates to the lease of the Head Office premises in Cambridge (UK) due to expire after 5 years. The 2016 lease commitments figure has been restated to comply with the new reporting standard.

## 24 Trading subsidiary

The charity 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 2017, but changed its name on May 11<sup>th</sup> 2018 to Birdlife Limited. The net assets of Birdlife Services Limited at the year-end were £2.

## 25 BirdLife International branches

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 below. These are all fully integrated into the main charity accounts.

**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.

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	2,235	414
Ippan Shadan Houjin BirdLife International Asia Division	1,594	730
BirdLife International (Asia) Limited	202	(1,535)

## 26 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. One of the Trustees of BirdLife International and one staff member of BirdLife International act 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. One of the Trustees of BirdLife International acts on the board of directors of the organisation.

## 27 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 42, 43 and 44 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	2017			2016		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Argentina	Aves Argentinas (AOP)	2,055	-	2,055	1,789	-	1,789
Australia*	BirdLife Australia	10,499	38,367	48,866	8,790	28,128	36,918
Austria	BirdLife Austria	3,354	2,767	6,121	3,062	2,527	5,590
Bahamas	Bahamas National Trust	-	-	-	3,249	-	3,249
Belgium	Natuurpunt	95,778	-	95,778	76,418	-	76,418
Belgium	Natagora	17,440	-	17,440	12,878	54	12,931
Belize	Belize Audubon Society (BAS)	389	-	389	372	-	372
Bolivia	Asociacion Civil Armonia (ACA)	405	-	405	294	-	294
Bulgaria*	Bulgarian Society for the Protection of Birds (BSPB)	947	18,646	19,593	919	-	919
Burkina Faso*	Fondation des Amis de la Nature (NATURAMA)	348	-	348	382	-	382
Canada	Nature Canada (NC)	3,204	-	3,204	3,202	-	3,202
Canada	Bird Studies Canada (BSC)	7,730	31,205	38,935	5,968	109,978	115,946
Cyprus	BirdLife Cyprus	1,097	-	1,097	636	191	827
Czech Republic	Czech Society for Ornithology (CSO)	2,633	-	2,633	2,388	-	2,388
Denmark	Dansk Ornitologisk Forening (DOF)	15,782	79,667	95,449	14,418	-	14,418
Ecuador	Aves y Conservacion	403	-	403	745	-	745
Estonia	Eesti Ornitoloogiaühing (EOU)	830	-	830	707	-	707
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	389	-	389	381	-	381
Falkland Islands	Falklands Conservation	399	-	399	342	-	342
Finland	BirdLife Suomi–Finland	13,291	-	13,291	11,201	-	11,201
France	Ligue pour la Protection des Oiseaux (LPO)	38,435	-	38,435	35,229	-	35,229
French Polynesia*	Societe' d'Ornithologie de Polynesie "Manu"	399	-	399	366	-	366
Germany	Nature and Biodiversity Conservation Union (NABU)	70,035	9,518	79,553	59,802	14,270	74,073
Ghana	Ghana Wildlife Society (GWS)	389	-	389	1,144	-	1,144
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	399	-	399	342	-	342
Greece	Hellenic Ornithological Society (HOS)	1,314	-	1,314	1,562	-	1,562
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,508	-	1,508	1,393	-	1,393
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	5,332	1,791	7,123	4,711	1,571	6,283
India	Bombay Natural History Society (BNHS)	2,880	-	2,880	2,727	-	2,727
Ireland	BirdWatch Ireland	11,644	-	11,644	6,134	27	6,161
Israel	Society for the Protection of Nature in Israel (SPNI)	9,259	-	9,259	9,593	14,892	24,485
Italy	Lega Italiana Protezione Uccelli (LIPU)	24,570	6,944	31,514	21,347	-	21,347
Japan	Wild Bird Society of Japan (WBSJ)	3,536	-	3,536	3,607	8,021	11,628
Jordan	Royal Society for the Conservation of Nature (RSCN)	394	-	394	375	-	375
Kazakhstan	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	403	-	403			
Kenya	Nature Kenya	469	2,119	2,588	367	-	367
Latvia	Latvijas Ornitologijas Biedriba (LOB)	415	-	415	358	-	358
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	364	-	364	349	-	349
Luxembourg	Natur & Umwelt	2,961	-	2,961	4,559	-	4,559
Malaysia	Malaysian Nature Society (MNS)	1,698	-	1,698	1,851	-	1,851

**Contributions from BirdLife Partners (continued)**

Country/Territory	Partner	2017			2016		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Malta	BirdLife Malta	3,698	11,365	15,062	3,447	-	3,447
Mauritania	Nature Mauritanie	346	-	346			
Netherlands*	Vogelbescherming Nederland (VBN)	169,354	75,809	245,164	144,604	(202,221)	(57,617)
New Zealand	Forest and Bird	15,515	-	15,515	16,013	-	16,013
Nigeria	Nigerian Conservation Foundation (NCF)	383	-	383	361	-	361
Norway	Norsk Ornitologisk Forening (NOF)	8,124	-	8,124	9,210	3,697	12,907
Palau	Palau Conservation Society (PCS)	403	-	403	372	-	372
Palestine*	Palestine Wildlife Society (PWLS)	348	-	348	348	-	348
Panama	Sociedad Audubon de Panama (PAS)	-	-	-	685	-	685
Paraguay	Guyra Paraguay (GP)	793	-	793	678	-	678
Philippines	Haribon Foundation (HF)	384	-	384	366	-	366
Poland	Polish Society for the Protection of Birds (OTOP)	2,910	-	2,910	778	-	778
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	1,935	-	1,935	1,819	-	1,819
Romania	Romanian Ornithological Society (SOR)	685	-	685	683	-	683
Seychelles	Nature Seychelles	800	-	800	762	-	762
Sierra Leone	Conservation Society of Sierra Leone (CSSL)	438	-	438	404	-	404
Singapore*	Nature Society (Singapore)	1,005	7,778	8,783	972	-	972
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	857	-	857	748	-	748
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptic Slovenije (DOPPS)	808	-	808	781	34	815
South Africa	BirdLife South Africa (BLSA)	1,114	17,633	18,747	1,196	15,661	16,857
Spain	Sociedad Espanola de Ornitología (SEO)	12,867	9,608	22,474	14,995	-	14,995
Sweden	Sveriges Ornitologiska Förening (SOF)	18,952	4,612	23,565	17,244	-	17,244
Switzerland	Schweizer Vogelschutz (SVS)	62,575	26,272	88,847	54,859	19,639	74,497
Chinese Taiwan	Chinese Wild Bird Federation (CWBF)	2,558	-	2,558	-	-	-
Thailand	Bird Conservation Society of Thailand (BCST)	771	-	771	-	-	-
Tunisia	Association Les Amis des Oiseaux (AAO)	383	-	383	1,133	-	1,133
Turkey	Doga Dernegi	157	-	157			
Uganda*	Nature Uganda (NU)	384	-	384	374	-	374
UK*	Royal Society for the Protection of Birds (RSPB)	752,951	220,663	973,614	812,607	183,146	995,754
USA*	Audubon	115,646	34,403	150,049	113,889	96,651	210,540
Zimbabwe	BirdLife Zimbabwe (BLZ)	403	-	403	366	-	366
		<u>1,521,563</u>	<u>604,227</u>	<u>2,126,791</u>	<u>1,503,656</u>	<u>296,266</u>	<u>1,799,922</u>

<b>Payments to BirdLife Partners</b>		2017	2016
<b>Country/Territory</b>	<b>Partner</b>	£	£
Argentina	Aves Argentinas (AOP)	53,918	121,738
Bahamas	Bahamas National trust	-	1,371
Belgium	Naturpuunt	19,089	-
Bolivia	Asociacion Civil Armonia (ACA)	6,010	540
Brazil	SAVE Brazil	5,149	-
Burkina Faso*	Fondation des Amis de la Nature (NATURAMA)	42,286	68,176
Canada	Nature Canada (NC)	1,126	-
Canada	Bird Studies Canada	1,815	-
Colombia	Asociacion Calidris	34,530	-
Cyprus	BirdLife Cyprus	90,848	38,579
Czech Republic	Czech Society for Ornithology (CSO)	8,382	-
Denmark	Dansk Ornitologisk Forening (DOF)	226	-
Ecuador	Aves y Conservacion	14,472	22,805
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	6,339	18,554
France	Ligue pour La Protection des Oiseaux (LPO)	81,253	52,696
French Polynesia*	Societe d'Ornithologie de Polynesie "Manu"	49,265	22,250
Georgia	SABUKO - Society for Nature Conservation	17,160	-
Germany	Nature and Biodiversity Conservation Union (NABU)	39,268	19,222
Ghana	Ghana Wildlife Society (GWS)	21,921	18,602
Greece	Hellenic Ornithological Society (HOS)	34,134	6,754
Hong Kong	Hong Kong Bird Watching Society (HKBWS)	13,205	11,596
India	Bombay Natural History Society (BNHS)	7,800	53,249
Ireland	Birdwatch Ireland	3,852	13,786
Israel	Society for the Protection of Nature in Israel	10,302	1,746
Italy	Lega Italiana Protezione Uccelli (LIPU)	81,444	59,778
Jordan	Royal Society for the Conservation of Nature (RSCN)	40,299	3,293
Japan	Wild Bird Society of Japan	6,143	-
Kenya	Nature Kenya	140,247	49,477
Latvia	Latvijas Ornitologijas Biedriba (LOB)	14,478	15,074
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	75,295	63,601
Malaysia	Malaysian Nature Society (MNS)	142,656	25,900
Malta	BirdLife Malta	27,682	39,516
Mauritania	Nature Mauritanie	26,496	-
Nepal	Bird Conservation Nepal	37,696	-
Netherlands	Vogelbescherming Nederland (VBN)	5,483	5,301
New Zealand	Forest and Bird	6,947	28,784
Nigeria	Nigerian Conservation Foundation (NCF)	34,447	6,012
Palau	Palau Conservation Society (PCS)	419	20,170
Palestine*	Palestine Wildlife Society (PWLS)	3,944	-
Paraguay	Guyra Paraguay (GP)	168,269	195,477
Philippines	Haribon Foundation (HF)	184,595	38,241
Poland	Polish Society for the Protection of Birds (OTOP)	67,712	72,142
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	201,804	14,888
Seychelles	Nature Seychelles	-	168
Sierra Leone	Conservation Society of Sierra Leone (CSSL)	110,070	5,010
Slovakia	Slovak Ornithological Society / BirdLife Slovakia	3,889	19,135
Slovenia	Društvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	30,256	71,422
South Africa	BirdLife South Africa (BLSA)	74,127	167,505
Spain	Sociedad Espanola de Ornitología (SEO)	139,272	52,908
Sweden	Sveriges Ornitologiska Förening (SOF)	10,229	-
Thailand	Bird Conservation Society of Thailand	28,950	-
Tunisia	Asociacion "Les Amis des Oiseaux"	6,843	15,550
Uganda*	Nature Uganda (NU)	25,322	6,703
UK*	Royal Society for the Protection of Birds (RSPB)	545,086	166,458
USA*	Audubon	-	29,855
Zimbabwe	BirdLife Zimbabwe (BLZ)	25,152	13,961
		<b>2,865,246</b>	<b>1,677,146</b>

\*Partner organisations that had representatives on the board of directors of BirdLife International during 2017. 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.

## Notes to accounts

## 28 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2016

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2016 £
<b>Incoming and endowments from:</b>				
<i>Donations and legacies</i>				
Partner membership contributions	836,170	-	-	836,170
Subscriptions	87,929	-	-	87,929
Other donations and legacies	486,275	396,922	-	883,197
<i>Other trading activities</i>				
Event income	86,340	669,783	-	756,123
Trading activities	10,158	-	-	10,158
Investment income	34,863	411	162,703	197,977
<i>Income from charitable activities</i>				
Partner organisations	691,824	350,993	-	1,042,817
Governmental institutions	5,730	3,088,923	-	3,094,653
Trusts and foundations	518,348	6,381,311	-	6,899,659
Corporations	-	2,175,860	-	2,175,860
Other	21,932	14,709	-	36,641
<b>Total income</b>	<b>2,779,569</b>	<b>13,078,912</b>	<b>162,703</b>	<b>16,021,184</b>
<b>Resources expended</b>				
Expenditure on raising funds	1064,995	90,050	46,001	1,201,046
<i>Expenditure on charitable activities</i>				
Preventing Extinctions	236,303	1,225,850	-	1,462,153
Important Bird and Biodiversity Areas	688,985	3,219,350	-	3,908,335
Migratory Birds and Flyways	200,268	1,281,960	-	1,482,228
Marine	175,400	475,127	-	650,527
Invasive Alien Species	86,307	151,196	-	237,503
Forests of Hope	407,534	841,314	48,630	1,297,478
Climate Change	128,296	224,214	-	352,510
Local Engagement & Empowerment	270,421	542,857	-	813,278
Capacity Development	372,747	1,430,597	-	1,803,344
Conservation Science	582,613	566,317	-	1,148,930
Conservation Policy	343,368	1,626,810	-	1,970,178
<b>Total resources expended</b>	<b>4,557,237</b>	<b>11,675,642</b>	<b>94,631</b>	<b>16,327,510</b>
Net gains/(losses) on investments	-	-	616,027	616,027
<b>Net income/(expenditure) before transfers</b>	<b>(1,777,668)</b>	<b>1,403,270</b>	<b>684,099</b>	<b>309,701</b>
Transfers between funds	274,756	-	(274,756)	-
<b>Net income/(expenditure) after transfers</b>	<b>(1,502,912)</b>	<b>1,403,270</b>	<b>409,343</b>	<b>309,701</b>
<b>Net movement in funds</b>	<b>(1,502,912)</b>	<b>1,403,270</b>	<b>409,393</b>	<b>309,701</b>
<b>Total funds brought forward</b>	<b>937,417</b>	<b>5,696,850</b>	<b>4,702,322</b>	<b>11,336,589</b>
<b>Total funds carried forward</b>	<b>(565,495)</b>	<b>7,100,120</b>	<b>4,111,665</b>	<b>11,646,290</b>

## Supporting the work of BirdLife International

The BirdLife Partnership and Secretariat faces ever increasing demands to deliver more conservation actions in the battle to save the world's birds from global extinction and to protect our natural environment.

There are many ways in which you can help us at local, national or international levels and a few are highlighted below.

### How you can help locally and nationally

You can join or make a donation to your local or national BirdLife Partner in country where you live or have a special interest in. All Partner organisations desperately need grant aid from trusts and foundations as well as voluntary and regular donations from individuals. Most BirdLife Partners offer supporter membership schemes with varying benefits including publications and the opportunity to visit and see or participate in their conservation work.

Please visit our web site at [www.birdlife.org](http://www.birdlife.org) or telephone +44 (0) 1223 277318 for contact details and how you can support a BirdLife Partner.

### How you can help internationally

At the heart of the BirdLife Partnership is the Secretariat which works globally to strengthen and enable the Partners to deliver effective conservation actions in the field.

All of our international projects and programmes need grant aid from organisations and donations from individuals. Put simply the Secretariat is the lifeblood to the BirdLife Partnership and please help this core work. Individuals can give their support through the international membership schemes of either the Rare Bird Club or the World Bird Club.

Please e-mail [membership@birdlife.org](mailto:membership@birdlife.org) or telephone +44 (0) 1223 277318 for full details about international membership schemes.

Alternatively you can donate to our campaigns and appeals by visiting [www.birdlife.org](http://www.birdlife.org) and donating on line or telephone +44 (0) 1223 277318.

We need your help and support both now and in the future. A legacy pledge in your will to Birdlife International or a BirdLife Partner is a simple and effective way of helping us to create a world richer in wildlife, that's more beautiful and inspiring than it is today. With your help we can provide real hope for nature and people. For more information on how to write BirdLife into your will or to obtain your free legacy pack, then please e-mail [howtohelp@birdlife.org](mailto:howtohelp@birdlife.org) or telephone +44 (0) 1223 277318.