

REGISTERED COMPANY NUMBER: 3216892 (England and Wales)  
REGISTERED CHARITY NUMBER: 1058483

**REPORT OF THE TRUSTEES AND AUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**  
**FOR UK OVERSEAS TERRITORIES CONSERVATION FORUM**

Auditors  
Just Audit & Assurance Ltd  
37 Market Square  
Witney  
Oxfordshire  
OX28 6RE

	Page
Report of the Trustees	1 to 13
Auditor's Report	14 to 16
Statement of Financial Activities	17
Balance Sheet	18
Notes to the Financial Statements	19 to 25
Detailed Statement of Financial Activities	26

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021.

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard 102 Section 1A smaller entities, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102"), the Companies Act 2006 and the Charities Act 2011.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

3216892 (England and Wales)

**Registered Charity number**

1058483

**Registered office**

Icknield Court  
Back Street  
Wendover  
Buckinghamshire  
HP22 6EB

**Principal address**

102 Broadway  
Peterborough  
Cambridgeshire  
PE1 4DG

**Trustees**

Dr M W Pienkowski

(Chairman)

Mr W E F Samuel

Lady (M C) Ground

Mr I C Orr

Mr W B McCleary

(Resigned 4<sup>th</sup> November 2020)

Mr N R Haywood

Mrs S V Francis

Mrs K M Wood

Mr P Beckingham

Rt. Hon. the Lord (John) Randall of Uxbridge PC

Mrs Joan Walley

**Auditors**

Just Audit & Assurance Ltd

37 Market Square

Witney

Oxfordshire

OX28 6RE

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The organisation is a charitable company limited by guarantee, incorporated on 26<sup>th</sup> June 1996 and registered as a charity on 4<sup>th</sup> October 1996. The company was established under a Memorandum of Association and is governed under its Articles

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2021**

of Association, these documents being amended on 23rd July 1996, 30<sup>th</sup> September 1998, 11<sup>th</sup> February 2003 and 9<sup>th</sup> July 2003, 9<sup>th</sup> October 2008 and 11<sup>th</sup> December 2008. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

#### **Recruitment and Appointment of Council Members**

The directors of the company are also charity trustees for the purposes of charity law and are known as members of Council. Under the requirements of the Memorandum and Articles of Association and resolutions passed under these Articles the members of Council are elected to serve for a period of three years after which they are eligible for re-election at the next Annual General Meeting. Council may fill vacancies by co-option until the next Annual General Meeting, when the co-opted member may stand for election.

In accordance with the Articles of Association and resolutions passed under them, the following directors retired by rotation at the AGM in 2020 and were re-elected: Mike Pienkowski and Bill Samuel. John Randall was co-opted in November and Joan Walley in February. Council reviews the coverage of the skills needed across Council and attempts to maintain this broad mix. In the event of particular skills being lost due to retirements or the need for additional skills being identified, individuals are approached to offer themselves for election to Council.

#### **Trustee Induction and Training**

Most new Council members are already familiar with the work of the charity, as most of those with an interest in conservation in the UK Overseas Territories are members of the charity's member organisations, of its working groups, or of the wider informal network which supports the charity's work or are former senior officials with experience in these areas. The members of the UK Overseas Territories Conservation Forum consist of some of the UK's and UK Overseas Territories' leading conservation and scientific organisations.

New Council members are individually briefed by the Chairman of Council and other Council members to identify any aspects of the charity and the context within which it operates which need further briefing. Aspects covered include:

- The obligations of Council members
- The main documents which set out the operational framework for the charity
- Resourcing, both in terms of personnel and finances
- Current and recent activities and future plans.

#### **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error

The trustees have examined the major strategic and operational risks that face the charity and have identified all material risks and ensured adequate procedures are in place to manage such risks. This is kept under review.

#### **Organisational Structure**

The UK Overseas Territories Conservation Forum has a Council of up to 12 members who normally meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Council members are drawn from a variety of professional backgrounds relevant to the work of the charity.

The UK Overseas Territories Conservation Forum relies heavily upon the commitment of its Council members, as well as others, who give freely of their time and expertise in furtherance of the charity's objectives. Day to day responsibility is delegated to the Chairman, Executive Director, and Treasurer. The Executive Director acts upon decisions of Council and instructions of the Chairman.

#### **Related Parties**

In so far as it is complementary to the charity's objects, the charity works closely with its member organisations and associate member organisations. The current full member organisations are:

Amphibian & Reptile Conservation

Bermuda National Trust

National Parks Trust of the Virgin Islands

Gibraltar Ornithological & Natural History Society

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Isle of Man Department of Environment, Food & Agriculture  
Manx Wildlife Trust

The current organisations which are associates are:

Alderney Wildlife Trust  
Anguilla National Trust  
Anguilla Archaeological & Historical Society  
Ascension Conservation Centre  
Ascension Heritage Society  
Bermuda Audubon Society  
Bermuda Zoological Society  
UK Antarctic Heritage Trust  
Chagos Conservation Trust  
Jost van Dykes Preservation Society  
National Trust for the Cayman Islands  
Central Caribbean Marine Institute  
Akrotiri Environmental Education & Information Centre, Cyprus SBA  
BirdLife Cyprus  
La Société Guernesiaise  
National Trust for Jersey  
Société Jersiaise  
Montserrat National Trust  
Pitcairn Natural Resources Division  
St Helena National Trust  
La Société Sercquaise  
National Trust of the Turks & Caicos Islands  
Turks & Caicos National Museum  
Turks & Caicos Reef Fund  
Army Ornithological Society  
Royal Air Force Ornithological Society  
Royal Naval Birdwatching Society

#### **Objectives and Activities**

UK Overseas Territories Conservation Forum is established to advance public education by increasing knowledge, understanding and practice of the conservation of plants, animals and other wildlife, their natural habitats and the need for such conservation particularly in the UK Overseas Territories; and to advance education generally and other such purposes for the benefit of the community as shall be exclusively charitable.

The Forum furthered its objects during the period by maintaining its programme of liaison with, and advice to, its Associate and Member organisations, governments and others in the Overseas Territories, its Member organisations, individual subscribing “Friends”, UK Government and others.

There have been no material changes in policy since the last report.

#### **Public Benefit**

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Overview**

The UK Overseas Territories Conservation Forum promotes awareness of, and conservation of, the rich and unique biodiversity, natural environment and related heritage across the UK’s Overseas Territories and Crown Dependencies (UKOTs and CDs) – and is the only body devoted solely to this. For well over 30 years, it has worked in partnership with a wide network of bodies in the UK and UKOTs/CDs, many of which are Forum member and associate organisations, as well as individuals with relevant expertise. Its small team, made up of volunteers and some paid staff, fulfils a wide variety of roles in support of the tireless work of conservation bodies in the UKOTs and CDs.

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

In an extraordinary year, there have been many challenges in all our lives and for nature conservation across the UKOTs and CDs. The link between human health, well-being and the natural environment has never been more obvious or profoundly felt. Recognising the enormous loss people have felt, and our deepest sympathies to those who have lost someone, the Forum's hope for the future with so many high-profile meetings pertaining to the environment coming up (e.g. UN Framework Convention on Climate Change (UNFCCC) COP26, in which the UK has a major lead as host; Conservation on Biological Diversity (CBD) COP15), is that the loss of biodiversity, at the hands of damaging human activities, is halted. As we enter the UN Decade of Ecosystem Restoration, there may be opportunities to restore and re-wild damaged ecosystems. Funding continues to be a major limiting factor in starting, continuing and expanding nature conservation, but there are new opportunities such as carbon credits, and blended financial investments, which are becoming more accessible.

On a practical level, many of our partner organisations have told us that they were able to keep some projects going, be they surveys during permitted exercise, or desk-based work. They also reported that there was some evidence to suggest that local communities spent much more time in and around nature, something echoed across the world. For those UKOTs and CD highly dependent on tourism, their economies (including the funding of conservation) are likely to be impacted for some time, and so harnessing local appreciation and support for conservation will be fundamental to limit the impact of reduced income on conservation efforts.

Congratulations go to our associate Turks and Caicos Reef Fund for, almost alone, discovering in TCI, and leading the fight against, the rapidly destructive Stony Coral Tissue Loss Disease (SCTLD) – which has somewhat more impact on coral-reefs than the tragic Covid-19 pandemic has on human populations – noting with sympathy the personal tragedies that many of us have suffered with the latter. The reefs are of huge environmental and economic importance to TCI, and much of the economy ultimately depend on these. TCRF managed, despite Covid-lockdowns, to confirm effective techniques on SCTLD and advise other territories. Tragically, support for TCRF from UK Government did not materialise and many TCI reefs have been lost. It is hoped that support will be more forthcoming for the land-based rearing for eventually re-establishment that TCRF and other experts have identified as the next stage.

Our impact this year is documented throughout. However, here are some highlights. Significant efforts had been put earlier into a submission to the UK Government's Call for Evidence on its future funding of conservation in UKOTs. The 2020 Budget announced: "The government is tripling funding [to around £10m pa] for the Darwin Plus programme to help protect and conserve the globally significant biodiversity found in UK Overseas Territories." Just over £5m was awarded to projects in the most recent round. Two of the successful projects, with approximately £600,000 of funding, were facilitated in some way by UKOTCF: a project on experimental reintroduction of mountain chicken frogs, because a land-owner recruited as one of our *Adopt a Home for Wildlife* participants is providing the site; and, also in Montserrat, a marine turtle action-plan programme. During the call for evidence, UKOTCF recommended strongly for UK Government to allow room to be a responsive funder able to react to emerging issues. It is pleasing to see that this has happened on two occasions throughout the year. First, the Covid response awarded in summer 2020 was £168k for 5 projects. Second, it has released some funding (around £200,000) to deal, via JNCC, with the threat of Stony Coral Tissue Loss Disease (although it is not yet clear how this is being deployed).

The Jersey International Centre of Advanced Studies (JICAS) has continued to work with us to encourage students from UKOTs to take part in their innovative MSc programme. As a result of coordination with JICAS, which began after meeting at the Jersey Biodiversity Conference in 2019, over 5 meetings have taken place with contacts in the UKOTs and 3 bursaries have been created for research projects. 50% reduction in MSc fees have been offered to UKOT students who study in Jersey and UKOTCF has facilitated several interviews of potential students for September 2020 & 2021.

Zoom has inevitably taken over our lives, but this meant that we were able to organise and deliver our first online conference in March. It took place over 4 days in March. There were 184 registered participants from 25 countries or territories, including all 5 Crown Dependencies, 15 of the 16 UK Overseas Territories, UK, USA, Europe, S America and elsewhere. On any one day, there were more than 100 participating. Although only registered participants have access to the recordings, in those territories without total lockdown, we know that the recordings are being viewed by colleagues.

As a result of the earlier Environment Minister's Council meetings and following Joint Ministerial Council meetings, several articles were published in the Gibraltar press outlining their Minister's involvement at COP meetings, representing the UKOTs and CDs.

Improvements in the website have led to personnel being able to do much more in terms of modifications and additional features. For example, the booking system for the UKOTCF online conference was semi-automated.

This year we had a new member, the Manx Wildlife Trust. They have already been very involved including attending and

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

contributing to the conference as well as being an active member of the Europe Territories Working Group.

A small, but welcome, grant was received from the Garfield Weston Foundation, taking us through to 2022. This will allow us to provide some of our core functions requested by territories as we await to hear from several other funding bodies delayed as a result of the pandemic.

#### **Project work**

One of the most frequent enquiries from UKOTs and CDs to us has been “when is the next UKOTCF conference?” This is because, as reported by UKOT participants, the conferences have proved invaluable in enabling successful conservation initiatives, which would not otherwise have occurred. Whilst not abandoning the idea of physical conferences in the future (because they clearly add elements still not possible remotely), it is clearly going to be well into 2021 at least before large physical meetings become practicable again.

The conference titled: “*Staying Connected for Conservation in a Changed World: UKOTCF’s 6th conference on conservation and sustainability in UK Overseas Territories, Crown Dependencies and other small island states*,” was held on 2nd, 3rd, 9th & 10th March 2021.

UKOTCF organised conferences for conservation practitioners in the UKOTs, CDs and a few territories of other states or small independent states in 2000 (Gibraltar), 2003 (Bermuda), 2006 (Jersey), 2009 (Cayman) and 2015 (Gibraltar). UKOTCF also helped FCO in organising and running a conference arranged at short notice in London in 1999. The conferences until 2009 received major financial support from UK Government, as well as from the host territory (with major in-kind work contributions from UKOTCF). HM Government of Gibraltar funded the 2015 conference, with a small contribution from UK Government (and a very large donation of work-time by UKOTCF). Conferences were due to take place in 2018 or 2020 but the host territories were struck by the severe 2017 hurricanes just as these were about to be confirmed, and the resulting financial, structural and social damage made these impossible. Other possibilities were being investigated but then Covid-19 intervened.

Our solution was holding an online conference using Zoom. A wide consultation with member and associate organisations, members of its regional working groups and others in our network to seek their views on both logistics and topics was undertaken in October. Amongst respondents, there was unanimous support for a conference. Without travel and accommodation dimensions, the conference was not constrained to one block of time, and most people opted for two blocks of 2-days in adjacent weeks.

To allow for live participation as widely as possible from across the UKOTs, CDs and others interested (including overseas entities of other nations, several of which have participated in previous UKOTCF conferences), the conference ran from noon to 8pm GMT on each day with several breaks. This allowed participation at not totally unreasonable hours from almost all UKOTs and CDs (with apologies to Pitcairn and BIOT!).

Although the team had been quite successful in generating sponsorship (via ‘in-kind’ support, supply of goods, funding), a huge amount of volunteer effort was needed – and supplied – to make it happen. The conference page is at: <https://www.ukotcf.org.uk/our-conferences/onlineconference2021/>

The conference opened with a statement by The Rt Hon Lord Goldsmith of Richmond Park, Minister of State for Pacific and the Environment at the Foreign, Commonwealth & Development Office and the Department for Environment, Food and Rural Affairs; and an address, and responses to questions, by Hon. Professor John Cortés, HM Government of Gibraltar’s Minister for the Environment, Sustainability, Climate Change, Heritage, Education and Culture, and Chairman of the UK Overseas Territories & Crown Dependencies Environment Ministers’ Council.

There were two 2.5-hour main sessions, plus one 1-hour session per day. The short sessions were used for a variety of functions, including the opening, a special session on large-scale novel funding, a poster session (without a restriction on topics, other than relevance to UKOTs/CDs, as is usual at our conferences), and a closing session. The posters were available for viewing throughout the conference period, not just in the dedicated session(s) and the winners of the student poster competition were announced on the final day.

The topics for the main sessions were: 1. Progress (or otherwise) in reaching environmental targets; 2. Engaging people; the wider benefits of conservation and healthy ecosystems; 3. Facilitating local leads in conservation; 4. Coping with recovery after hurricanes and natural disasters by building resilience; 5. Nature-based solutions for the UN Decade of Ecosystem Restoration: Terrestrial; 6. Nature-based solutions for the UN Decade of Ecosystem Restoration: Marine; 7. Funding mechanisms – tourism and alternatives (with another shorter session held on the second day focusing on sustainable finance); 8. Plugging the gap: innovative approaches and capacity-building.

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

The gaps in sessions featured music from territory musicians, which was very popular and highlighted the link between the arts and nature: Mera Royle and Scrán from the Isle of Man, Stuart Wilson from Cayman; Dean Sparks from the Turks and Caicos Islands and Dominic Lambert. Some short videos were also included, for example following Sammy, the rat-detector dog on South Georgia and several from UKOTCF by Ann Pienkowski. During the conference, Shakira Christodoulou, from Sark, composed poetry bringing together many of the elements discussed. This was delivered during the closing session.

The final session included the first in the series of high-level presentations inaugurating the Sir Richard and Lady Ground Lectures on Nature Conservation in UK Overseas Territories and Crown Dependencies. This was “*Three essential elements for conservation success in the Overseas Territories*” by the long-serving and highly respected Director of Cayman Islands Department of Environment, Gina Ebanks-Petrie.

A fuller summary of the conference, including the full texts of the addresses by Prof. John Cortés, Dace Ground introducing the first Ground Lecturer, and Gina Ebanks-Petrie, plus Shakira’s poetry, has been published in *Forum News* 54 (May 2021). The conclusions and recommendations are at:

[https://www.ukotcf.org.uk/wp-content/uploads/2021/03/UKOTCFconf2021\\_ConcRec\\_210311.pdf](https://www.ukotcf.org.uk/wp-content/uploads/2021/03/UKOTCFconf2021_ConcRec_210311.pdf).

Conference proceedings will be published in due course.

Related to this, Gibraltar’s Minister for Health, Environment and Climate, Professor John Cortés has asked UKOTCF to organise a meeting of the UKOT/CD Environment Ministers Council, which he chairs. The conclusions and recommendations from the conference have been presented to the Ministers, and will be incorporated in the agenda at their meeting, in late April.

Occasionally, personnel are able to visit some of the UKOTs. This means that they are able to meet with partners and have in depth discussions on environmental matters, needs etc. As noted in last year’s report, in March 2020, one such trip was organised to the Turks and Caicos Islands (TCI), which would have been combined with a visit to Montserrat had Covid-19 restrictions not come into action. However, to continue and expand some of the work on Montserrat, especially the successfully trialled ‘*Adopt a Home for Wildlife*’ initiative, a funding application to the UK’s Darwin Initiative had been submitted in collaboration with the Montserrat National Trust and some other partners.

Some very positive news from Montserrat results from fieldwork conducted during UKOTCF-organised visits to Montserrat in 2017, by the Montana State University team. Justin Runyon has now published the findings on a group of flies known to predate on mosquito larvae. *The Dolichopodidae* [long-legged flies] *of Montserrat* was published in 2020: <https://zookeys.pensoft.net/article/55192/list/7/>. This is an open-access article available to everyone. A summary of the findings: 63 species in 27 genera recorded; eleven species new to science discovered; six species have been found only on Montserrat and are endemic, with three named for the island: *Medetera montserratensis*, *Chrysotus montserratensis*, and *Sympycnus montserratensis*; Montserrat has more species than predicted on the basis of its size (especially since less than half the island was sampled due to the exclusion zone); Three of the six species endemic to Montserrat are restricted to lower elevation/dry forests, indicating importance of conserving some of these habitats; a discussion on the potential negative effect that large numbers of mangos might be having on aquatic insects (e.g. at Fogarty Ghaut). This warrants more study.

The project looking at endemic species in the UKOTs and CDs, being led by Dr Jamie Males, is on-going. Progress has been made in cataloguing some of the main groups and this information is being used to feed into a related project, led by Council member Lord (John) Randall, arranging for MPs, Members of the House of Lords, and other sports and other high-profile individuals linked to the UKOTs/CDs to *Champion Species* to celebrate UKOT/CD biodiversity. The pandemic had stalled things slightly, but there had been a lot of interest in the species profiles drawn up with consultation with UKOTs (both governmental and NGO). Presentations on both were given at the UKOTCF online conference with a lot of interest generated.

#### **Awareness raising and information management**

A significant amount of time was spent throughout the year in preparing the new website using WordPress as the content management system. This replaced the existing platform (and its in-house, non-portable content management system) to reduce dramatically the costs involved in running a website. This was a huge task, but the team is pleased with the results. The new site was launched in July. The cost savings were significant, but the site carries most of the functions that the previous one did. In fact, some improvements and additional functions have been added with a much more flexible structure. Any difficulties so far have been managed in-house. This is partly because of the website’s user-friendly interface, which makes it possible to make quick changes/improvements.

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Several virtual tours were added during the year celebrating Bermuda and Anguilla. Drafts for several of the remaining tours, Gibraltar, Sark Tristan da Cunha and Guernsey, are in various stages, with a view to have a complete set in the year, dependent on other demands on the time of the series editor, Ann Pienkowski, Honorary Environmental Education Coordinator.

*Forum News 52* and *53* were published and circulated in July and November respectively. The popular version of the annual report was also circulated in July.

The UKOTCF Christmas Card was circulated by in December. The idea behind it is always to provide a brief summary of activities throughout the year and looking towards the year ahead.

Social media accounts continue to be a good source and way of sharing information. While there are many different platforms in use, most of our focus is on Twitter and Facebook. By the end of the year, UKOTCF has amassed nearly 2,000 followers on Twitter. An additional advantage of numbers reaching this level is that @UKOTCF is tagged into other content, which contributes towards raising our profile further. In March the Twitter account had over 15,000 impressions, mainly around conference activity.

#### **Influencing policy**

The UK Parliament's Foreign Affairs Committee (FAC) launched a call for evidence on environmental diplomacy with a deadline at the end of May. The full inquiry response is online on the Committee's web-page with all other written submissions.

In early 2020, a submission was made to the Public Accounts Committee inquiry looking at Defra's 25-year strategy. The report has now been published, in February 2021, with little mention of UKOTs.

During the year, personnel met with Richard Benwell, Head of Wildlife & Countryside Link (WCL). Points of discussion included priorities, the Environment Bill, international conferences due in 2021 and linking UKOTs with those.

With the anticipated merger of two UK Ministries, the Foreign & Commonwealth Office and Department for International Development, the UK Government's 25-year plan and the Environment Bill, a briefing paper relating to was produced and made available online:

[www.ukotcf.org.uk/wp-content/uploads/2020/10/Briefing-Paper\\_UKOTs25yearplanEnvironmentbillMergerFCO-DFID\\_Sept2020.pdf](http://www.ukotcf.org.uk/wp-content/uploads/2020/10/Briefing-Paper_UKOTs25yearplanEnvironmentbillMergerFCO-DFID_Sept2020.pdf)). Thinking positively, the new department, formed in September, could provide a chance to get more support into the environment in UKOTs. It has not always been UKOTCF's experience that DFID, with notable exceptions, pursued the environment's best interest in some of the UKOTs.

The All Party Parliamentary Group for Nature reconstituted during the year and held a virtual event in July on the *Global Deal for Nature and a Green Recovery* as a response to the pandemic. The online panel discussion, hosted by the chair of the group, Barry Gardiner MP, included: Kate Cole, East Sussex County Council and representing the Association of Local Government Ecologists; Stephanie Wray, Managing Director of RSK Biocensus Ltd and Chair of CIEEM's Strategic Policy Panel; Martin Harper, Global Conservation Director of the RSPB; and UKOTCF's Dr Mike Pienkowski.

Related to this, and something which was discussed in the ETWG, is that JNCC and Defra are investigating the possibility of those UKOTs in Europe, previously covered by EU Habitats and Birds Directives, joining the Emerald Network. The intention is that all Special Protection Areas and Areas of Special Conservation Interest in mainland UK would be transferred to the Emerald Network of the Bern Convention. EU legislation was based on the earlier Bern Convention, but added enforceability. The Cyprus Sovereign Base Areas and Gibraltar are currently considering this with a view that it might add a level of awareness rather than protection, as the Bern Convention does not add the legal bite that the EU regulations did. However, UK, Gibraltar and SBAA could legislate themselves to restore the potential for themselves to be taken to court to ensure protection if they wanted to – but this seems unlikely.

During the year, there have been several opportunities to contact the UK's Minister for the Environment (and UKOT lead) Lord Goldsmith, including on some urgent conservation matters in the UKOTs (Stony Coral Tissue Loss Disease), links with OTEC (outlined below), and involvement in the conference and Minister's Council. He provided a pre-recorded message to the UKOTCF conference. He has been invited by Professor Cortés (HM Government of Gibraltar's Minister for the Environment, Sustainability, Climate Change, Heritage, Education and Culture; and Chairman of the UK Overseas Territories & Crown Dependencies Environment Ministers' Council) to take part in the UKOT/CD Environment Ministers' Council meeting taking place in April.

Prof Cortés was successful in leading the discussions on the environment at the Joint Ministerial Council, with a briefing

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2021**

from UKOTCF. Via the JMC, FCDO was proposing sign-up to the Leadership Pledge. This has now been signed by over 80 leaders, including some of the UKOTs and CDs. Professor Cortés has been selected as the representative of the UKOTs in a meeting ahead of the COP26 which the UK and Italy will be hosting in Glasgow in November 2021.

There had been some changes to the dedicated funding for UKOTs within the Darwin Initiative during the year. As a result, personnel had been invited to a meeting, convened by UKOTA, regarding the difficulties arising from the ODA-eligible UKOTs being moved to Darwin Main funding, rather than Darwin Plus. Some thoughts on the decision-making process as well as some feedback on the application process itself were provided. There had been no prior consultation on the changes and so, following the meeting, which included representatives from St Helena Government, Tristan da Cunha Government, Montserrat Government, CABI, RSPB, UKOTCF and MNT a letter was sent by UKOTA to Defra requesting a meeting.

#### **Relations with UK Government and Government Agencies**

Meetings were held with the new Governors for Bermuda and Anguilla. The former, Rena Lalgie, comes from HM Treasury as Director of Office of Financial Sanctions Implementation and, before that, a string of appointments in the Department of Business, Innovation and Skills. The latter, Dileeni Daniel-Selvaratnam, a lawyer comes from the Cabinet Office and had held several senior legal and administrative roles within UK Government, including most recently the Director of the Grenfell Tower Public Inquiry. The purpose of these briefings is to provide information on the importance of biodiversity and UK's international responsibility towards them, including some background on the Environment Charters. Some key contacts are also provided relating to those environmental bodies most active in the territories.

JNCC continued to invite the Forum to provide information on various reports being prepared on behalf of UK Government to International Conventions. In March, this included input into the draft report to the Ramsar COP. It was pleasing that so much material from NGOs in support of UKOT&CD Governments was included (some from partners via UKOTCF).

#### **Working for partners and responding to requests**

Requests are often received from those undertaking research in the UKOTs & CDs. During the year, some information was provided to a PhD candidate from the Gibraltar Botanic Gardens, particularly in making some contacts in the Caribbean. The study is investigating the phylogenetics and evolutionary history of the cacti genus *Pilosocereus* in the Caribbean and Andean regions and ultimately assess the conservation status of taxa in most need of protection.

Several links were facilitated, including: some military personnel looking for volunteer opportunities in Cyprus SBAs; beach cleaning groups wishing to be in touch with local authorities on Cyprus SBAs; and Centre for Environment and Hydrology (CEH), and UKOTCF associate organisation, Chagos Conservation Trust (CCT) with regards to a project on invasive species in British Indian Ocean Territory.

Circulations on funding opportunities (as well as information informing new areas of funding, such as the Environment Funders Network) and relevant UK Parliamentary inquiries were sent. Some examples include: the call for proposals launched by the European Union BEST 2.0 Programme (called BEST 2.0+), the last for which UKOTs will be eligible because of Brexit; and PADI \$12k grant for research and educational projects focused on understanding and protecting aquatic environments. In addition, changes to the Mohamed Bin Zayed funding criteria for 2020, with the next two rounds of funding focussing on core grants of up to \$25,000 to fund staff and salaries during the pandemic, were advised to several UKOT partners, some of which are exploring this.

Personnel met online with new CEO of the Manx Wildlife Trust, Leigh Morris. He previously spent some years on St Helena where he had several contracts (working on waste-management) and working with local NGOs, such as St Helena National Trust (and also Blue Marine Foundation).

Links with World Heritage UK were made and images of Henderson Island were supplied for their website so that UKOTs are not under-represented amongst the UK's 31 World Heritage Sites.

Some information had been supplied to a journalist from *Telegraph* newspaper on invasive species.

Details were shared via various channels of a survey from a researcher at Oxford University, on the effectiveness of island ecosystem management, aiming to identify common barriers and solutions, and to compile a list of training needs (which they plan to act on).

#### **Our networks**

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021**

Meetings of the Wider Caribbean Working Group were held in May, June, September, November and January, of the Southern Ocean Working Group in July and October and February, and the Europe Territory Working Group in May, October and January.

The Inter-Island Environment Meeting (IIEM), hosted by Guernsey took place via remote communications this year. It was held over two days on 17th & 18th September with over 80 attending the presentations (including UKOTCF personnel), and around 50-60 attendees in the afternoon workshops. Presentations are available here: [https://www.youtube.com/channel/UC9h4\\_ysO6nm3HP6Xw9gYodw](https://www.youtube.com/channel/UC9h4_ysO6nm3HP6Xw9gYodw)

An invitation to take part in a Roundtable event at the end of November was received. This was organised by On the EDGE Conservation (OTEC). They are a charitable philanthropic foundation “dedicated to championing the often-overlooked Evolutionarily Distinct and Globally Endangered [EDGE] species through supporting innovative conservation, science and storytelling.” The aim of the Roundtable was to bring together philanthropic organisations, non-governmental organisations and charities to facilitate a policy discussion about the steps required to achieve a stronger commitment from the UK Government to protect our evolutionary heritage in the run up to COP15.

Organisations participating included: Fauna & Flora International, Shark Trust (interested in UKOTs as work with Falkland Conservation), Synchronicity Earth, Zoological Society of London, Royal Botanic Gardens, Kew, UNEP-WCMC, People's Trust for Endangered Species, IUCN SSC Post-2020 Taskforce, National Geographic Society, Durrell Wildlife Conservation Trust, The Oak Foundation and the International Conservation Foundation-UK. While most of these are well-known, the ICCF-UK supports the UK Parliament's All-Party Parliamentary Group (APPG) on International Conservation. The APPG on International Conservation was launched in 2019, providing “a forum to address wildlife conservation and biodiversity issues affecting our planet, including but not limited to ecosystem collapse, species extinction, land degradation, invasive species, illegal fishing, and other threats to international conservation.”

Some follow up had been done with several organisations including Peoples Trust for Endangered Animals, who have funded UKOT work previously (in TCI) and they provided some funding for the conference as a sponsor.

The Round Table was followed up by a high-level panel event which took place on the 8<sup>th</sup> December, with experts and senior political figures to discuss biodiversity and prioritising conservation efforts in the run-up to the Convention on Biological Diversity's COP15. An introduction was provided by David Lammy MP. Other speakers included Al Gore, 45<sup>th</sup> Vice President of the United States, The Rt Hon Lord Zac Goldsmith, Minister for Pacific and the Environment, Professor Jonathan Baillie, former Chief Scientist at the National Geographic Society, and Dr Nisha Owen, Director of Conservation at OTEC and Chair of the IUCN SSC Phylogenetic Diversity Task Force.

This was followed by the Roundtable participants with a letter to Lord Goldsmith, which UKOTCF had provided comments on mentions of UKOTs and CD. The final letter had been shared on social media.

#### **Co-ordinating with Others**

The Chartered Institute of Ecology and Environmental Management's Overseas Territories Special Interest Group (OTSIG) and Marine Conservation Society, together with marine practitioners from the UKOTs, organised a webinar about marine management issues in the Caribbean in a post Covid-19 world. This took place in June. UKOTCF helped publicise the event.

UKOTCF continues to liaise with Jersey International Centre of Advanced Studies (JICAS). This year, 4 applications were received from UKOT candidates although, because of travel restrictions, they were unable to take up their places. Bursaries have been made available for students to undertake research projects as part of their MSc courses in several UKOTs. Two students visited Anguilla in the summer undertaking research, one in the marine environment and one on iguanas. In addition, with information and contacts provided by UKOTCF, a summer course on island archaeology, featuring the Turks and Caicos National Museum, has been organised.

Economics For The Environment Consultancy Ltd (eftec) is leading a Darwin-Plus-funded programme of natural capital accounting across the Caribbean UKOTs. This involves primarily collecting and collating environmental economic data for use in government decision-making. One of the phases of work is to develop a natural capital accounting practitioner's network (mostly working with the local government environment and statistics departments), which will also include the hiring of a local coordinator to facilitate the network. After meeting with eftec, personnel understood that the plan seems to involve quite a lot of capacity-building and scope for longer-term embedded accounting of the natural environment. One way to collaborate was to invite them to present at the UKOTCF conference, which was done.

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

An introductory meeting was held with the [Small Islands Organisation](#) (SMILO), a small NGO based in Marseille. In summary, they support small islands of less than 150 km<sup>2</sup> towards the sustainable management of their territory and resources, in relation to water and sanitation, waste, energy, biodiversity, landscapes and heritage issues. They have developed the *Sustainable Island label*, which rewards the positive local dynamics and sustainable practices. They further coordinate an international network, with members from Europe and the Mediterranean, West Africa, the Indian Ocean, and Southeast Asia. They encouraged UKOTCF to supply information for their mapping of island networks and organisations that have a major environmental focus on islands, or that focus on islands' heritage preservation. They work with various partners, including the [Conservatoire du Littoral](#), the [Global Island Partnership](#) (GLISPA), [Green Cross France et Territories](#), [Island Conservation](#), [Local 2030 Islands Network](#) and the [PIM Initiative](#).

Several personnel attended some of the sessions of the large conference organised by Island Innovation. An article had been included in *Forum News*, outlining relevant sessions to UKOTs & CDs.

The new CEO of Plantlife, Ian Dunn (formerly of British Antarctic Survey), and Head of Conservation, Nicola Hutchinson, discussed opportunities for Plantlife to be more involved in UKOT & CD conservation. Plantlife had been an active member of UKOTCF up to about 20 years previously, and were now interested in picking up the work on Tropical Important Plant Areas, as they do coordinate with RBGK elsewhere. They are following up with UKOTs, including Turks and Caicos Islands.

#### **Organisational development**

There were a few changes throughout the year. Dr Nicola Weber, while still maintaining a link to UKOTCF, now has a permanent lectureship at Exeter University as well as a large grant to develop a marine turtle species-plan for Montserrat; the latter was a result, in part, of some of the facilitation work done by UKOTCF and her helping with that.

In order to continue some core activities, as well as some new ones, two new volunteers have been welcomed to the team. Catriona Porter holds an MSc in Animal Behaviour and Welfare from Queen's University Belfast. Her research interests are focused on the impacts of sensory stimuli on behaviour, and the potential to utilise currently under-researched sensory modalities to improve welfare. Her Master's research examined the impacts of olfactory stimulation upon the activity budget and enclosure usage in zoo-housed Asian elephants. Catriona has a range of husbandry experience with both domestic and exotic animals, from cats and horses to chimpanzees and giraffes. She is passionate about science communication, and has been involved with several wildlife organisations, including RSPB and Ulster Wildlife. Amongst other contributions, she has taken on the role of Secretary to the Southern Ocean Working Group. She has produced three SOWG newsletters and has written several articles, including summarising key topics, as well as organising the SOWG meetings and greatly increasing participation. She would like to continue assisting UKOTCF into 2021, partly because her travel plans are somewhat up in the air, but because she is finding it rewarding in skills, experience and the friendly people. She helped greatly in the conference preparations.

Paul Cawsey graduated with a BSc (Hons) in Agricultural and Environmental Science from the University of Newcastle upon Tyne and an MSc in Conservation and Land Management from Bangor University. His career to date has seen him working for a number of companies and organisations involved in conservation and land management, from ecological surveying through to a stint as head of department / lecturer at two land-based colleges and even travelling globally to present courses on renewable energy. He is bravely stepping into a new research area to help contact the UKOT diaspora to investigate its potential for supporting our new project on championing. He also expects to use his entomological expertise to support Jamie Males in the endemics project.

Dr Jamie Males continues to be our Voluntary Conservation Officer leading the review of endemic species. Recent discussions are focused on the next steps in this project, which will be to publish some of the material in various ways (e.g. summary tables, initial analysis, raw data etc.) while continuing to work on collating other taxa. He has played a key part in conference organising, particularly with session-running and sponsorship. He has also continued to provide assistance to the WCWG, which is much appreciated.

Katie Shaw left us as she is due to complete her MSc soon as well as undertaking other voluntary work.

Boyd McLeary stepped down after another term on Council, which expressed UKOTCF's thanks for his efforts over the years, ranging from very full and stimulating contributions in Council's discussions, his particular links with BVI, following his Governorship there, and links to business connections, to his time as Chairman of the Wider Caribbean Working Group and then taking the lead in our involvement in climate-change and renewable energy issues.

Several funding decisions were delayed during the year by Covid-19, including one from the Royal Bank of Canada, but

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

this was to be expected given the impact the pandemic was having.

A welcome core grant was received from the Garfield Weston Foundation in December.

The Manx Wildlife Trust joined as member organisation. They are part of the Wildlife Trust movement and the leading nature conservation charity in the Isle of Man. They aim to protect the Island's wildlife and help people feel more connected to nature. They have already been very involved with UKOTCF joining the Europe Territories Working Group and with significant input into the UKOTCF online conference.

#### **Financial Review**

Funding, both for conservation work in the UKOTs and for running the charity itself, remains very poor. Financing core activity remains a considerable challenge. At present, a major proportion of Forum funding is dependent on the overheads of projects and other work by certain Council members and others, mostly in a voluntary capacity. Through tremendous efforts by these, operations remain possible. For the time being, UKOTCF will need to continue to rely heavily on donated time of senior personnel, as well as support from a range of small income items from various sources. Whilst support has been gained from charitable trusts and other funding bodies, there is a need to expand on this. To that end, the Executive Director, Chairman, Environmental Education Co-ordinator and other Council members and officers will continue to explore other sources of financial support in the current and future financial periods. Council has asked its members with relevant experience to consider other potential funding sources, as well as authorising major work on its websites to increase potential via this medium.

Incoming resources were £302,191 (2020: £244,947) and total resources expended were £272,878 (2020: £245,012). Net incoming/(outgoing) resources on the unrestricted general fund were £5,829 (2020: £3,160). The overall financial position remains challenging. UK Government grants were formerly a major source of income, but none were awarded to UKOTCF for 5 years, until a welcome small grant late in the 2013-14 financial year, before a return to nil, with a small grant from Defra in the reported year of £9,000. The moderate success so far in securing alternative funds needs to be developed much further. Net incoming/(outgoing) resources on the restricted funds were £23,484 (2020: £(3,225)). Expenditure on restricted fund projects balances over the life of the project and not necessarily within each financial year. The balance sheet shows that at 31<sup>st</sup> March 2021 the total funds of the Forum were £86,003 (2020: £56,690). Restricted funds stood at £2,647 (2020: £(230)) and the unrestricted general fund stood at £83,356 (2020: £56,920). The Forum's assets are held in pursuit of its charitable objectives.

The Forum is currently under-resourced and excessive amounts of input of voluntary time have been required to achieve its goals. It is anticipated that this will continue to be the case for the foreseeable future.

Because of their status as UK territories, the UKOTs are not eligible for most international grant sources, but nor are they eligible for most UK funding. The charity is pleased to have worked with governmental colleagues to initiate and operate the Foreign & Commonwealth Office's (FCO) Environment Fund for Overseas Territories (EFOT), and to advise and help on its successor, the Overseas Territories Environment Programme (OTEP), jointly run by FCO and the Department for International Development (DFID). This was the only fund totally committed to assisting environmental conservation in the UKOTs. OTEP, supported by voluntary effort by UKOTCF and its member organisations, was a great success for small projects, whether these were complete in themselves or pilots/ start-ups for potential large projects. UKOTCF greatly regrets the suspension of this small-projects fund by UK Government, without consultation and in breach of commitments. As reported in previous years, the House of Commons Environmental Audit Committee supported UKOTCF's view that UK Government's provision of funding in this area is seriously inadequate. In 2009, partly in response to this, the Department of Environment, Food and Rural Affairs (DEFRA) accepted some responsibility for conservation in UKOTs/CDs and earmarked part of its Darwin Initiative budget for work in UKOTs. UKOTCF greatly welcomed this. UK Government has now restored the previous level of funding by combining the resources which formerly provided OTEP with part of the Darwin Initiative funding. However, UKOTCF remains concerned that this approach is not well suited to the conservation needs of UKOTs. Furthermore, whilst UK Government's own agencies did not apply to the earlier funds, they now do so, resulting in the strange situation of Defra agencies applying to a Defra-run fund in competition with outside bodies. This questionable practice has resulted in the diversion of funds away from NGOs and UKOT bodies back into UK Government, with reduced capacity in the UKOTs and reduced ability to deploy voluntary effort in their support. It is bizarre that the areas of UK territory which have most global endemics, and other features of world importance at risk, lack an adequate funding source available to other (domestic) parts of UK. This is a fundamental reason why UK failed to meet its internationally agreed 2010 targets and now those for 2020 also. Neither does present funding allow for realistic capacity building, which can take several years. Those successes that the Forum has achieved have required a combination of huge volunteer effort and several funded projects strung together. UKOTCF will continue to encourage the establishment of further funding sources. Possibly partly as a result of UKOTCF expressed

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2021**

concern, in early 2019 UK Government issued a Call for Evidence on its funding of UKOT conservation, and UKOTCF provided evidence and encouraged its network to do so also. The diversion of UK Government officials on to Brexit matters and then the General Election delayed the analysis and publication of the summary of this evidence until the end of the previous reported year. Consequent actions are awaited but may be delayed further by the Covid-19 crisis.

#### **Principal Funding Sources**

Member organisations, in both UK and the UKOTs, part-fund the UK Overseas Territories Conservation Forum on a subscription basis, with other funds being raised from donations and project work, and much resourcing depending on voluntary work.

UKOTCF Council would like to thank the individuals and representatives of member and associate organisations who have given numerous hours of voluntary time to the Forum, both in the UK and the Territories. These included: Catherine Wensink, Dr Jamie Males, Catriona Porter, Paul Cawsey, Dr Nicola Weber and Katie Shaw. Although all Council members donate time to UKOTCF, Council would like to acknowledge the very large quantities donated by Mike and Ann Pienkowski, on which UKOTCF depends and to Lady Dace Ground for continuing financial support the Forum this year, with contributions also from Mike and Ann Pienkowski, as well as anonymous donors. The Forum would also like to thank existing *Friends of the UK Overseas Territories*, and encourage those who have an interest in the UKOTs/CDs to join. The Forum is very grateful for financial assistance as project grants and donations from the Garfield Weston Foundation, Mr Peter Flockhart, and anonymous donors. During the conference, the Forum had so much support and is most grateful to all the speakers, poster-presenters, topic-team members, chair-persons, question-masters, rapporteurs, organising team, musicians, poet, participants and all others who helped, including sponsors: SWA Environmental; Environment Systems; JICAS: the Jersey International Centre of Advanced Studies; GONHS: Gibraltar Ornithological & Natural History Society; Bermuda National Trust; Manx Wildlife Trust; Isle of Man Government Department of Environment, Food & Agriculture; National Parks Trust of the Virgin, Islands; Amphibian & Reptile Conservation; RSPB, the Royal Society for the Protection of Birds; St Helena Government and its St Helena Research Institute; St Helena National Trust, People's Trust for Endangered Species; Environment Job; Defra: the Department for Food, Agriculture & Rural Affairs; Halo Coffee; Lefrik Eco-Friendly Fabric and anonymous donors.

#### **Investment Policy**

The Trustees have wide investment powers. During the year, no long-term investments were held. All cash reserves were held on interest-earning accounts.

#### **Reserves policy**

The purpose of the reserves held is to fund the activities in UK Overseas Territories and to fund the support of these activities in the UK. It is envisaged that all the reserves held will be required to meet these commitments.

The Trustees of UK Overseas Territories Conservation Forum (the Forum) will review its budget and agree from time to time what proportion of its incoming resources, if any, will be reserved for specific or expected future commitments. Those reserves will be regarded, in the Forum's accounts, as designated funds, but may be undesignated at the discretion of the Trustees should the purpose for designation not materialise. All policy decisions relating to reservation of incoming resources will be fully documented in the annual report and accounts of the Forum, including amounts of reservation and subsequent expenditure or removal from designation, reasons for those actions and decisions being fully explained. In all respects the Trustees will have regard for any guidance issued from time to time by the Charity Commission making recommendations to trustees regarding their reservation of incoming resources.

#### **Plans for Future Periods**

The charity plans continuing the activities outlined above in the forthcoming years, subject to satisfactory funding arrangements. Approaches to improving these arrangements are integrated in the above sections, as are plans for developing current activities.

#### **Trustee's responsibilities statement**

The trustees (who are also directors of the UK Overseas Territories Conservation Forum for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP;
- make judgements and 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 charitable company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant audit information of which charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**Auditors**

Just Audit & Assurance Ltd were the charitable company's auditors and have expressed a willingness to continue in that capacity.

**ON BEHALF OF THE BOARD:**



.....  
**DR M PIENKOWSKI - TRUSTEE**

Date: 21 July 2021

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **AUDITOR'S REPORT TO THE TRUSTEES OF UK OVERSEAS TERRITORIES CONSERVATION FORUM**

#### **Independent Auditors' Report to the members of the UK Overseas Territories Conservation Forum**

##### **Opinion**

We have audited the financial statements of UK Overseas Territories Conservation Forum for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

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 and trustees 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, the Charitable Company's members as a body, and the Charitable Company's trustees 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 charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

##### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company 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 as applied to public interest entities, 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**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

##### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' 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

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

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.

### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report, which includes the directors' 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 directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.; or
- the charity has not kept sufficient accounting records; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement (set out on page 11), 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 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant tax legislation.

We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- obtaining an understanding of the charitable company's policies and procedures and how the charitable company has complied with these, through discussions and sample testing of controls;
- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework;
- an understanding of the charitable company's risk assessment process, including the risk of fraud;
- designing our audit procedures to respond to our risk assessment; and
- performing audit work over the risk of management override of controls including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also consider the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities is available 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.



Jonathan Russell (Senior Statutory Auditor)  
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square  
Witney  
Oxfordshire  
OX28 6RE

Date: 26.7.21

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	Note	Unrest'd Funds £	Restr'd Funds £	2021 Total Funds £	Unrest'd Funds £	Restr'd Funds £	2020 Total Funds £
<b>INCOME</b>							
<b>Income and endowments from:</b>							
Donations, legacies and subscriptions	2	201,074	101,012	302,086	202,658	41,511	244,169
Investment income	3	45		45	100		100
<b>Income from charitable activities</b>							
Project Income		60	-	60	217	461	678
<b>Total Income</b>		<u>201,179</u>	<u>101,012</u>	<u>302,191</u>	<u>202,975</u>	<u>41,972</u>	<u>244,947</u>
<b>EXPENDITURE ON:</b>							
Charitable Activities	5	188,589	77,528	266,117	192,611	45,197	237,808
Governance costs	5	6,761	-	6,761	7,204	-	7,204
<b>Total Expenditure</b>		<u>195,350</u>	<u>77,528</u>	<u>272,878</u>	<u>199,815</u>	<u>45,197</u>	<u>245,012</u>
<b>NET INCOME/(EXPENDITURE)</b>		5,829	23,484	29,313	3,160	(3,225)	(65)
<b>TRANSFERS BETWEEN FUNDS</b>		20,607	(20,607)	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<u>26,436</u>	<u>2,877</u>	<u>29,313</u>	<u>3,160</u>	<u>(3,225)</u>	<u>(65)</u>
<b>RECONCILIATION OF FUNDS</b>							
<b>Total funds brought forward</b>		<u>56,920</u>	<u>(230)</u>	<u>56,690</u>	<u>53,760</u>	<u>2,995</u>	<u>56,755</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>83,356</u>	<u>2,647</u>	<u>86,003</u>	<u>56,920</u>	<u>(230)</u>	<u>56,690</u>

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**COMPANY NUMBER: 3216892 – ENGLAND AND WALES**

**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2021**

		2021 £	2020 £
	Notes		
<b>FIXED ASSETS</b>			
Tangible fixed assets	9	1,380	-
<b>CURRENT ASSETS</b>			
Debtors	10	2,803	2,099
Cash at bank and in hand		88,619	60,807
<b>Total Current Assets</b>		<u>91,422</u>	<u>62,906</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	6,799	6,216
<b>NET ASSETS</b>		<u>86,003</u>	<u>56,690</u>
<b>FUNDS</b>	12		
Unrestricted funds		83,356	56,920
Restricted funds		2,647	(230)
<b>TOTAL FUNDS</b>		<u>86,003</u>	<u>56,690</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021, however

The members have required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small company's regime.

The financial statements were approved by the Board of Trustees on 21<sup>st</sup> July 2021 and were signed on its behalf by:

.....  
**Dr M Pienkowski - Chairman**

.....  
**Mr W E F Samuel - Treasurer**

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

#### **1. ACCOUNTING POLICIES**

##### **Basis of accounting**

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and (FRS 102) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are as follows:

##### **Going Concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income: -

- Income is deferred only when it relates to specific expenditure incurred after the current accounting period.

##### **Grants receivable**

Grant income is recognised on a receivable basis. Any unspent grants at the end of the year are shown as restricted funds.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Donated Time**

Trustees and other skilled volunteers donate their time on our projects due to insufficient external funding. This is translated into figures for disclosure in the accounts at a rate which would normally be charged for paid consultancy.

##### **Charitable activities**

Charitable activities comprise those costs incurred by the charity in the delivery of its activities and service for its beneficiaries. They include both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 33% on cost
Office Equipment	- 33% on cost

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can be used only for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The income and expenditure relating to individual restricted funds balance over the life of the project to which they relate, and not necessarily within any one financial year. The end-of-year total for any such fund will depend on the precise timing of receipts and payments relative to the end of year.

Further explanation of the nature and purpose of each fund is included in the report of the trustees.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**2. DONATIONS, LEGACIES AND SUBSCRIPTIONS**

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £
Subscriptions	2,520	560	3,080	2,700	-	2,700
Donations & tax refund	15,732	24,596	40,328	48,252	1,457	49,709
Donated time & expenses	182,822	75,856	258,678	151,706	40,054	191,760
	<u>201,074</u>	<u>101,012</u>	<u>302,086</u>	<u>202,658</u>	<u>41,511</u>	<u>244,169</u>

**3. INVESTMENT INCOME**

	2021 £	2020 £
Interest received	<u>45</u>	<u>100</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

There was no income from the Department for International Development (DFID) or Foreign, Commonwealth & Development Office (FCDO), into which DFID was merged, for the reported year (2020: nil).

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**5. RESOURCES EXPENDED**

	Charitable Activity £	Governance Costs £	2021 Total Funds £	Charitable Activity £	Governance Costs £	2020 Total Funds £
Donated time and expenses	252,033		252,033	190,690	-	190,690
Grants Payable	-	-	-	1,230	-	1,230
Travel and subsistence	3,198		3,198	-	-	-
Consultancy	-		-	20,601	-	20,601
Project implementation	-		-	13	-	13
Meetings and conferences	3,610	-	3,610	16,130	312	16,442
Subscriptions, publications and reference materials	-		-	-	-	-
Storage and general expenses	-		-	-	-	-
Bank charges	668		668	570	-	570
Accountancy		4,478	4,478	-	4,248	4,248
The audit of the charity's accounts		2,248	2,248	-	2,609	2,609
Legal fees		35	35	-	35	35
Postage, stationery, telecoms & IT costs	5,918		5,918	8,537	-	8,537
Small equipment, small equipment repairs and materials	-		-	-	-	-
Exchange losses	-		-	37	-	37
	<u>266,117</u>	<u>6,761</u>	<u>272,878</u>	<u>237,808</u>	<u>7,204</u>	<u>245,012</u>

Support costs have been allocated across charitable expenditure, as in previous years, in line with time spent on specific activities within this category.

**6. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	2021 £	2020 £
External scrutiny	<u>2,248</u>	<u>2,609</u>

## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **NOTES TO THE FINANCIAL STATEMENTS – CONTINUED** **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

#### **7. TRUSTEES' AND COMPANY SECRETARY'S REMUNERATION AND BENEFITS**

The trustees received no remuneration in the year ended 31st March 2021 (2020: £ nil) in respect of core work.

No remuneration was paid in the year ended 31<sup>st</sup> March 2021 (2020: nil) for externally funded projects:-

Trustees' remuneration, when it occurs, relates to specific project work.

Trustees' remuneration is approved by The Charity Commission and allowed under the company's Memorandum and Articles of Association.

#### **Trustees' Expenses**

Travel, accommodation and subsistence amounting to £- (2020: £103) was reimbursed to 0 (2020: 1) trustee during the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2020: None).

#### **8. TAXATION**

The company is a registered charity and is, therefore, exempt from direct taxation. VAT incurred is included as part of the relevant cost.

#### **9. TANGIBLE FIXED ASSETS**

	<b>Office Equipment £</b>	<b>Total £</b>
<b>COST OR VALUATION</b>		
At 1 <sup>st</sup> April 2020	-	-
Additions	2,070	2,070
Disposals	-	-
At 31 <sup>st</sup> March 2021	<u>2,070</u>	<u>2,070</u>
<b>DEPRECIATION</b>		
At 1 <sup>st</sup> April 2020	-	-
Charge for the year	690	690
Eliminated on disposal	-	-
At 31 <sup>st</sup> March 2021	<u>690</u>	<u>690</u>
<b>NET BOOK VALUE</b>		
At 31 <sup>st</sup> March 2021	<u>1,380</u>	<u>1,380</u>
At 31 <sup>st</sup> March 2020	<u>-</u>	<u>-</u>

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**10. DEBTORS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors and accrued income	2,042	-
Prepayments	761	2,099
	<u>2,803</u>	<u>2,099</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	-	-
Accrued expenses	6,799	6,216
Income in advance	-	-
	<u>6,799</u>	<u>6,216</u>

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2021 Total Funds £</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2020 Total Funds £</b>
Fixed assets	1,380	-	1,380			
Current assets	87,411	4,011	91,422	63,136	(230)	62,906
Current liabilities	5,434	1,365	6,799	6,216	-	6,216
	<u>83,357</u>	<u>2,646</u>	<u>86,003</u>	<u>56,920</u>	<u>(230)</u>	<u>56,690</u>

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**13. MOVEMENT IN FUNDS**

	Balance 1st April 2020 £	Incoming Resources £	Resources Used £	Transfers between Funds £	Balance 31st March 2021 £
<b>Restricted funds</b>					
Data Base and Dissemination	2,196	-	-	-	2,196
Turks and Caicos Development	455	3,876	(3,881)	-	450
Montserrat	-	4,059	(4,059)	-	-
Conference	(2,881)	93,077	(69,588)	(20,607)	-
Darwin Montserrat	-	-	-	-	-
<b>Total Restricted Funds</b>	<b>(230)</b>	<b>101,012</b>	<b>(77,528)</b>	<b>(20,607)</b>	<b>2,647</b>
UNRESTRICTED General Fund	56,920	201,179	(195,350)	20,607	83,356
<b>TOTAL FUNDS</b>	<b>56,690</b>	<b>302,191</b>	<b>(272,878)</b>	<b>-</b>	<b>86,003</b>

	Balance 1st April 2019 £	Incoming Resources £	Resources Used £	Transfers between Funds £	Balance 31st March 2020 £
<b>Restricted funds</b>					
Data Base and Dissemination	2,196	2,731	(2,731)	-	2,196
Turks and Caicos Development	5,312	14,613	(19,470)	-	455
Montserrat	-	16,764	(16,764)	-	-
Conference	(4,513)	7,864	(6,232)	-	(2,881)
Darwin Montserrat	-	-	-	-	-
<b>Total Restricted Funds</b>	<b>2,995</b>	<b>41,972</b>	<b>(45,197)</b>	<b>-</b>	<b>(230)</b>
UNRESTRICTED General Fund	53,760	202,975	(199,815)	-	56,920
<b>TOTAL FUNDS</b>	<b>56,755</b>	<b>244,947</b>	<b>(245,012)</b>	<b>-</b>	<b>56,690</b>

All restricted funds have arisen from specific grants or from donations to specific funds by virtue of trustees or others providing their services on project work for which they do not receive remuneration. The purpose of each fund is to fulfil the work remit of those specific monies. No restrictions are imposed on the utilisation of the funds.

Transfers between restricted and general funds are only allowed where these can be specifically allocated.

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**14. CONNECTED CHARITIES AND RELATED PARTIES**

During the year, included in donated time and expenses was an amount of £212,520 (2020: £185,151) from Trustees/related parties.

As well as donating their time and expertise, the Trustees made unconditional donations of £11,674 (2020: £33,730 ) to the charity.

The following registered charities are members of UK Overseas Territories Conservation Forum and support it by the payment of membership subscriptions and other funding:-

Amphibian & Reptile Conservation	744 Christchurch Road, Boscombe, Bournemouth, BH7 6BZ
Charity No: 1130188	

**15. DONATED TIME AND EXPENSES**

Incoming and outgoing resources includes donated time of £252,034 (2020: £190,690) and donated expenses of £6,644 (2020: £1,070 )

**16. MEMBERS LIABILITY**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

**17. CONTROL**

The charity is controlled by the trustees who are all directors of the charity.

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Subscriptions and donations of money and time	199,593	190,625
<b>Investment income</b>		
Interest received	45	100
<b>Incoming resources from charitable activities</b>		
Database and Dissemination	-	2,731
Turks and Caicos Development	3,877	14,612
Montserrat	4,059	16,764
Conference (inc. exchange rate gains)	93,076	7,865
	101,012	41,972
<b>Other incoming resources</b>		
Sales	60	217
Tax refund	1,481	12,033
	1,541	12,250
<b>Total incoming resources</b>	302,191	244,947
<b>RESOURCES EXPENDED</b>		
Consultancy	252,033	211,291
Grants Payable	-	1,230
Project implementation	-	13
Travel and subsistence	3,198	-
Meetings and conferences	3,610	16,442
Post, stationery, telecoms and computer costs	5,918	8,537
Subscriptions, publications and reference materials	-	-
Storage and general expenses	-	-
Bank charges	668	570
Accountancy and audit	6,726	6,857
Small equipment, equipment repairs and materials	-	-
Legal fees	35	35
Exchange rate losses	-	37
	272,878	245,012
<b>Net incoming / (outgoing) resources</b>	29,313	(65)

This page does not form part of the statutory financial statement