

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 2022**  
**FOR UK OVERSEAS TERRITORIES CONSERVATION FORUM**

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

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## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

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**

03216892 (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

(Resigned 31 July 2021)

Lady (M C) Ground

Mr I C Orr

(Resigned 17 November 2021)

Dr 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

Mr Andrew Pearce

(Appointed 30 March 2022)

**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

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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 July, Bill Samuel stood down from Council, having kindly delayed this to oversee the completion of the annual accounts process and arrange a handover to the new Treasurer. In accordance with the Articles of Association and resolutions passed under them, the following directors retired by rotation at the AGM in 2021 and were re-elected: Peter Beckingham, Dace Ground and Kathleen Wood. Iain Orr retired by rotation and decided to stand down while continuing to support UKOTCF in other ways. Andy Pearce was co-opted in March. 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



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National Parks Trust of the Virgin Islands  
Gibraltar Ornithological & Natural History Society  
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  
BirdLife Cyprus  
Bermuda Audubon Society  
Bermuda Zoological Society  
UK Antarctic Heritage Trust  
National Trust for the Cayman Islands  
Chagos Conservation Trust  
Central Caribbean Marine Institute  
Akrotiri Environmental Education & Information Centre, Cyprus SBA  
Falklands Conservation  
La Société Guernesiaise  
National Trust for Jersey  
Société Jersiaise  
Jost van Dykes Preservation Society  
Montserrat National Trust  
Pitcairn Natural Resources Division  
La Société Sercquaise  
St Helena National Trust  
Turks & Caicos National Museum  
National Trust of the Turks & Caicos Islands  
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**

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

The UK Overseas Territories Conservation Forum exists to promote awareness 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). It 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. We work with some of the most vibrant communities with some of the most unique and precious biodiversity in the world. With a small team, made up of some paid staff and many volunteers, UKOTCF fulfils a wide variety of roles in support of the tireless work of conservation bodies in the UKOTs and CDs.

This year, we have started two exciting new projects in addition to our regular activities and ongoing work. They make best use of UKOTCF's knowledge and experience, network of conservation practitioners and their long-established working relationships with local communities in the UKOTs. Cross-over between these projects allows us to make best use of available resources and work more efficiently. Funding nature conservation work is never easy, but we have had some modest success this year. As such, we have set some ambitious targets for our partly externally funded project work, which we will be implementing over the next few years. *Adopt a Home for Wildlife* has created its target 10 sites for nature restoration/recovery and created a Kids Club within the Montserrat National Trust to lay the foundations for future conservation on the island. The *Blue Iguana to Blue Vervain* project has developed plant lists for Montserrat in order to document traditional and medicinal uses to ensure knowledge is not lost and has developed education material for use in Cayman on invasive species.

In addition to our work at grass roots level, we also bring people together at high-level meetings. The UKOT & CD Environment Ministers' Council meetings, for which UKOTCF acts as secretariat, took place at the end of April. It was attended by over 20 Ministers, equivalents and officials. It helped build up some momentum in advance of UNFCCC COP26 in Glasgow, which took place in November.

Future conservationists (and researchers) also need to be supported and so we continue to build and maintain relationships with new and existing research and education institutes. A bursary has been established with the Jersey International Centre for Advanced Studies (JICAS). This year it will support a JICAS MSc student to carry out a research project in the Cayman Islands. The project was developed with and supported by the Cayman Department of Environment.

Our engagement with the wider world, as part of our awareness raising and information sharing activities, continues to grow. In some ways it is easier than ever before to do this, but in other ways it is important to maintain our current well-established ways to communicate. The newsletter *Forum News* is circulated initially to over 300 individuals and organisations – and we know is read by many others – and our website gets many hits from around the world. Social media platforms regularly engage with nearly 2,000 followers.

When pressure needs to be applied urgently as a result of immediate threats to biodiversity, we do not shy away from this. As such we have been following the crisis affecting corals in the Caribbean UKOTs from a novel disease, Stony Coral Tissue Loss Disease. We ask questions and support our partners wherever possible, but also celebrate successes of those working to prevent utter devastation. Some of this support has been through UK channels including UK Parliament.

In the coming year, we have major work to do on projects to meet requests from territories and on continuing to seek resources to enable other such urgently requested work. This is especially in regard to terrestrial conservation, which territories agree has been rather under-privileged for some years in UK Government grant-funding. There is real urgency for governments and voluntary organisations to create renewed momentum on the deliberations of both Climate-Change CoP 27 and the postponed Biodiversity Convention CoP, to ensure that climate and nature recovery gets prioritised – and nowhere more so than on the UKOTs that contribute so much to UK biodiversity. UK and the UKOTs, with the support of many NGOs and others, have been making great strides in protecting the seas around oceanic UKOTs – but we must not forget that, in terms of biodiversity, it is the terrestrial habitats in the UKOTs that hold the greatest levels of endemics for which the UK is responsible on the international stage, and funding for this is needed urgently.

#### **Project work**

The proceedings of the UKOTCF online conference (held in March 2021) were published on the website in July 2021 and circulated to participants. Overall, the team is pleased with the results and the amount of positive feedback received on the conference as a whole, and already on the proceedings.



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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

The UKOT & CD Environment Ministers' Council meeting took place online on UKOTCF's Zoom platform at the end of April. Timing, by its Co-Chair, Hon. Prof. John Cortés in consultation with UKOTCF as the secretariat, was deliberate so as to have conference conclusions and recommendations as input for the ministers to consider. Some elements of the online conference were re-used, e.g. music, slides, some selected recorded presentations and speakers (with permission from them). Some work was necessary to facilitate the Ministers in considering a draft statement agreed at the meeting. UKOTCF, in close consultation with Minister Cortés, organised and ran the meeting for the ministers. The final statement was published online, as was some visual material from which territory governments could extract material to support their own publicity. Subsequently, as directed by the Ministers, the Secretariat helped with a letter of support sent to St Vincent and the Grenadines in light of the volcanic disruption, a letter to Alok Sharma (UK minister chairing the Climate-Change Conference of the Parties) with regards to UKOT representation at the forthcoming UNFCCC CoP, and a letter to Lord Goldsmith on the recommendations of the Ministers' Council. The response from the UK Government Minister of Environment, on both the Ministers' Council statement and the UKOTCF conference recommendations, was published in full in *Forum News* with agreement by the UKOT/CD Ministers' Council co-chair.

UKOTCF and Montserrat National Trust (MNT) were successful in securing a grant under the Darwin Initiative and started the project in October. Despite the delay in funding decision, this combined nicely with the postponed trip by UKOTCF which meant the launch could take place while they were on island. The project titled *Securing Montserrat's threatened endemic species and natural capital through community-action* and its local name, *Adopt a Home for Wildlife*, enables Montserratians to undertake informed decisions and actions on land they manage so that Montserrat's unique wildlife and ecosystems thrive. Livelihoods, based on sustainable-use of natural resources will be demonstrated and promoted. A network of community-led managed conservation areas will be established, stimulating action and engagement among Montserratians, addressing urgent challenges to the islands' biodiversity especially invasive plants.

During the visit in October and in the first few months that followed, the following was achieved: a Memorandum of Understanding was agreed and signed between H.E. the Governor,, the Ministry of Agriculture, Lands, Housing and Environment, MNT and UKOTCF; project launch took place at the Trust with the Governor, Environment Minister, MNT, UKOTCF and some participants speaking, and was streamed live on Facebook and on Montserrat radio; several visits to some of the sites (including the new donation of 13 acres of land); some new "Adopters" of "Wildlife Homes" recruited; some visits to existing sites; restructuring of project team to several part-time posts agreed between MNT and UKOTCF to maximise local capacity-building and continuity beyond project end; project team assembled with 7 Montserratians employed part-time to share the training and experience; a project committee meeting; work programmes for the officers developed; some quotes secured for capital items that need to be ordered; half-hour radio interview on Montserrat radio and 1 hour on an online video station; session at Governor's regular press conference resulting in live broadcasts and the project a main item on the radio news; draft list of *Adopted sites (Wildlife Homes)* developed.

Some additional capacity for the project was achieved via a volunteer, Maddie Heap, who joined in January to fill a need identified by MNT. Her role was getting the baseline vegetation and invertebrate surveys tested and made operational at the sites. Several persons were found after an advert was published online. After interview by MNT and UKOTCF, Maddie was welcomed to the team. Over the Christmas period, Maddie, UKOTCF and MNT dealt with paperwork and logistics. Maddie travelled to Montserrat in early January and, after 5 days of quarantine required of all, integrated well into the team. As result of all her hard work with the rest of the Montserrat team, they have been able to make a lot of progress on project activities. Back in UK, Maddie continues to help, especially with the development of management plans.

Several other partners, making best use of time and resources, including Montana State University and the Species Recovery Trust (their Vicky Wilkins, formerly of Buglife, having been instrumental in raising capacity of St Helena to undertake invertebrate conservation).

The second main project currently active was awarded a grant at the end of 2021. This falls under the United Kingdom Arts and Humanities Research Council (AHRC) and the Natural Environment Research Council (NERC) as part of their call: ["Hidden Histories of Environmental Science: Acknowledging legacies of race, social injustice and exclusion to inform the future"](#). The project is led by the UK Centre for Hydrology & Ecology with UKOTCF and other partners including: the National Trust for the Cayman Island, The Montserrat National Trust, Meise Botanic Garden in Belgium and Leeds Museum. The project runs from January 2022 until March 2023.



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The working title for the project is: *From Blue Iguanas to Blue Vervain: Sharing the colonial histories from the UK Overseas Territories*. It focuses on the current impacts and the role of colonialism on the UKOTs to understand the historical importance of non-native species in shaping the current cultural and ecological climate on the UKOTs. It includes two case studies, in Montserrat and the Cayman Islands, to address three questions relating to rediscovering hidden knowledge on people, plants and animal species to empower data-sharing between the UKOTs and UK.

UKOTCF has published a webpage for the project on its website including a project logo designed by Centre for Ecology and Hydrology, under guidance from the two National Trusts. As well as inputting into all work packages, UKOTCF is responsible for implementing Work Package 2 “Develop best practice template for equitable biodiversity, ecological and biological research collaboration and data sharing between the UKOTs and UK”.

Aside from specific funding for PhD studies, this does look to be the first project funded in this way from UK Research Council sources in the UKOTs and a significant milestone.

UKOTCF continues to provide additional support to MNT when it can. One request was to source possible designers who could draw up some plans for a small piece of land which the Trust had acquired adjacent to the Botanic Gardens. UKOTCF made some inquiries and an architect, Yasmin Shariff, at Dennis Sharp Architects, based in London, agreed to provide some *pro bono* design expertise to the Trust. The intention is to use the parcel of land, *EcoPlay*, to provide a space for children to enjoy nature and the outdoors. Continuing support includes helping with some aspects of fund-raising, so that UKOTCF has created a page on the UKOTCF website in order to facilitate PayPal payments from the US and UK to complement MNT's local fundraising. Around £300,000 is needed and about a third has been pledged so far (mainly from local sources). UKOTCF participated in the launch in October which included the Premier, Minister of Education, Deputy Governor and others.

The ongoing project to highlight the endemics species found in the UKOTs continues. In addition, International Union for the Conservation of Nature personnel have made enquiries about access to this in respect of proposed Red Data listing work. As this is not an externally funded project, it continues as resources allow.

Some preparatory work has been completed during the year on progress in implementing Environment Charters, Aichi Targets, Multilateral Environmental Agreements, Sustainable Development Goals. This will enable several volunteers, who had agreed to help with this exercise, to undertake the first stages of data collection in their own time. This project also depends on the time availability of volunteers, its rate of progress is also variable.

The NatureBureau, is a long-established environmental consultancy, with book publishing arm, Pisces Publications. Together with Sara Oldfield, the author of *Fragments of Paradise* (in many ways, UKOTCF's establishing document) and subsequently UKOTCF's (as called then) first Coordinator a later Chair (until she managed to get Mike Pienkowski to take the role for his first term), made contact with UKOTCF. They asked if UKOTCF would be interested in working with them on a new publication – a sort of re-visiting of that book but in a style combining coffee-table photographs with referenced scientific content. UKOTCF, working with Sara is making a start on this. UKOTCF and Sara have final drafts of Chapter titles and outlines and are starting to make contact with potential authors and potential sponsors.

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

*Forum News 54* was published and circulated in May and *Forum News 55* was published in November.

In April 2021, the tenth edition of *Save Our Special Nature of Montserrat* was published online and circulated. In November, Issue 11 was published and circulated. This outlined the successful grant awarded, the new Project team members and some highlights from the UKOTCF visit earlier that month.

Virtual tours of Gibraltar and Tristan da Cunha were made live during the year, making a complete set for UKOTs. Guernsey and Sark are in draft and it is hoped will be finished within the new financial year. This will complete the set for CDs as well. Other information and publicity materials which continue to be developed, include editing videos recorded while on Montserrat, will be made available and used throughout the current project.

The *Marine Biologist* magazine dedicated an issue to the marine environment in the UK Overseas Territories. UKOTCF were invited to provide an overview, with a view to including further articles in future. The readership of the magazine is over 5,000 and so it is a good opportunity to raise awareness of the UKOTs in general. This was published online in January 2022, the publishers deciding to make this article freely available to showcase the issue.



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#### **Influencing policy**

UKOTCF has provided requested briefings for the UKOT/CD Environment Ministers' Council for other meetings, including of both UK bodies and the UN Framework Convention on Climate Change (UNFCCC) Conference of the Parties (COP26). Several governments and representatives of governments of the UKOTs, as well as a youth delegation from the Cayman Islands, were in Glasgow in November. An event 'Our Vision for Healthy Oceans' was organised on Nature Day in the UK Pavilion, to coincide with the agreement of a '[Overseas Territories Climate Change Pledge](#)'. The international Leadership Pledge has now been signed by over 80 leaders, including some of the UKOTs and CDs.

In relation to Stony Coral Tissue Loss Disease (SCTLD), a large Darwin Initiative grant on SCTLD has been awarded to Joint Nature Conservation Committee for £496,257. This is in addition to the £200,000 already received and £100,000 from another source. UKOTCF follows this closely and has attempted several ways in which to ensure that NGOs desperately fighting this terrible disease are also supported to carry out urgent work, including raising the issue with the UK Minister of Environment. However, obtaining clear information from JNCC has proven exceptionally difficult, and UKOTCF remains concerned that only a small proportion of these funds have reached those bodies actually battling the disease in the field. Indeed, the NGO which first tackled this in a UKOT for over 3 years has still received no support from UK public funds, despite UK ministerial statements to the contrary. In addition, JNCC continues to advise against the use of the only control method to be found really effective.

The announcement of awards under Darwin Plus (until last year including all UKOTs) were made in early June. Without consultation, the UK Government removed the four UKOTs (Montserrat, St Helena, Tristan da Cunha, Pitcairn) eligible for Official Development Assistance (ODA) from Darwin Plus, and put them with foreign countries in Darwin Main in 2021. This thereby also removed these territories, for the first time in 20 years, from a fund devoted to biodiversity conservation (as other factors, such as poverty alleviation, livelihoods and gender equality, have equal weight and need to be addressed in Darwin Main). This seemed a very retrograde step, especially when UK Government is claiming a global conservation lead, and also a reversal of a governmental commitment. Although these other factors are very important, they do have other funds allocated to them, whereas biodiversity conservation does not. Alongside the four governments concerned, the Chair of the UKOT Environment Ministers' Council, RSPB, UKOTCF, MNT and CABI signed a letter sent to UK Government calling for a restoration of equal treatment for these four territories, with the others. United Kingdom Overseas Territories Association (UKOTA) informed UKOTCF that the Governments of the UKOTs met virtually in August and, as a result, Department for Environment, Food & Rural Affairs (Defra) agreed to the desire to move back into Darwin Plus with immediate effect and included in the 10<sup>th</sup> round of Darwin Plus launched in August 2021 – although rather too late to allow many applications to be prepared.

UKOTCF continues to look for any opportunities to raise awareness of the UKOTs & CDs within UK Parliament. One such opportunity was recently advertised through the Parliamentary Office for Science and Technology. One of their roles is to provide briefings on emerging issues. These briefings called 'POSTNotes' are made available to Parliamentarians (as well as widely available online) on a variety of subjects. One such POSTNote during the year was on blue carbon. Given the interest at the UKOTCF online conference, particularly in UKOTs with seagrass meadows, mangroves and peatland, UKOTCF supplied some information relevant to the topic. This was published shortly after with some contributions from the UKOTs.

In the autumn, the UK Parliament's Environmental Audit Select Committee published its *Biodiversity and Ecosystems* inquiry report. There were elements from previous inquiries, to which UKOTCF had submitted evidence, that referenced recommendations for the UKOTs, e.g. the *Sustainable Seas* inquiry. Linked to this, the UK Parliament published a report online in October called "*The UK Overseas Territories: Climate change and biodiversity*". The report seemed to be an amalgamation of various reports over the years, to which UKOTCF had contributed and, as a result, it included several recommendations from UKOTCF including on the importance of biodiversity in the UKOTs, the importance of science-based decision-making, and the impacts of invasive species.

A response was submitted to the inquiry on Natural Capital Accounting. The UKOTCF online conference collated some information on this in 2021. This has now been published online.

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

Several key meetings took place during the year. In May a meeting was held with the Director of Strategy and Policy Government of South Georgia & the South Sandwich Islands (SGSSI), formerly Head of Defra's Marine Environment in the International Team. He has worked mainly on the High Seas Treaty and the post-2020 framework. Points of discussion included: building resilience, protected areas and new legislation for SGSSI.



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Briefings for new Governors of the UKOTs continue. These provide information on the importance of biodiversity and UK's international responsibility towards them, background on the Environment Charters and active conservation bodies. In February a meeting was arranged with the new Governor of Montserrat, this at her request being UKOTCF's first meeting in London for over two years because of Covid precautions.

As part of UKOTCF's growing partnership with the UK Centre for Ecology and Hydrology (UKCEH), UKCEH invited UKOTCF to become their Business Associate in a bid to JNCC. This bid was successful, so it could mean that UKOTCF may be involved in appropriate work for which CEH bids in future.

UKOTCF will try to attend meetings organised by others when invited. The UK Marine Climate Change Partnership (MCCIP), in collaboration with the UK Government and Agencies, the United Kingdom Overseas Territories Association (UKOTA) and Great British Oceans (GBO) launched the first comprehensive assessment of climate change impacts on the UK Overseas Territories. The meeting included a passionate address from Professor Cortés, using material from the UKOT/CD Environment Ministers Statement and his address to UKOTCF's online conference.

In April, the UK Government held an online information session on its' Blue Planet Fund. This is financed from the UK Official Development Assistance Budget with £500 million aiming to "help developing countries reduce poverty, protect and sustainably manage their marine resources and address human-generated threats across four key themes: marine biodiversity, climate change, marine pollution, and sustainable seafood". The Fund will be managed by Defra and the Foreign, Commonwealth and Development Office (FCDO) and will be launched soon. Sadly, it seems that the only way this could be accessed by UKOTs is to actively lobby or work with Governors Offices in the UKOTs as there is no call for proposals. It was clear that the requirement for poverty reduction will be included, thereby making support for biodiversity conservation even in the four UKOTs theoretically eligible (Montserrat, St Helena, Tristan da Cunha, Pitcairn) unlikely – despite Minister Lord Goldsmith highlighting this new fund in his speech to the UKOTCF conference.

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

Meetings of Wider Caribbean Working Group were held in April, June, September, November and February; and Europe Territories Working Group in April, July, November and March. Southern Ocean Working Group met in March 2022.

The most urgent issue reported by partners in the UKOTs during its WCWG is on SCTL (see also above). While in Montserrat, UKOTCF personnel attended a JNCC SCTL classroom-based workshop. This provided some useful insights into the approach being taken and treatments being recommended by the technical advisors HMG has chosen to work with. This was disappointing in that the specialist appointed by JNCC advised strongly against the use of the proven method. UKOTCF continues to highlight the importance of NGO involvement and effective treatments and a flexible approach to this issue given its severity.

Consultancy eftec, has been implementing a Darwin Plus project for several years focusing on Natural Capital Accounting (NCA); a presentation was given at the UKOTCF conference on this. In the final stages of the project, which aimed to build a set of accounts and a practitioners' network, UKOTCF was asked to make a remote presentation at the final conference, held in part on Anguilla, on the importance of working with NGOs and experiences of UKOTCF as a long-time network.

Funding remains a key area of importance for many partners, particularly in those which have seen drastic falls in income during the pandemic. When new funding emerges, which UKOTs can apply for, details are circulated to members and associate organisations. This year the Mohammed Bin Zayed covid response call was providing two rounds of funding to support grass-roots conservation organisations with operating costs (a rare core grant). Two UKOTs have been able to benefit from this. The National Parks Trust for the Virgin Islands received a grant to assist with fieldwork costs on Anegada, and the Montserrat National Trust received a grant of \$15,000.

By invitation, UKOTCF attended a strategic meeting for the Montserrat National Trust (with a grant managed by the RSPB). A similar exercise had been undertaken at the Turks and Caicos National Trust, which was also attended. Some views and comments were fed into the process during and after the meeting, and MNT and TCNT indicated that these were useful.

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### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

#### **Our networks**

The Inter-Island Environment Meeting, a collective of conservation bodies in, Channel Islands, with participation by partners in the Isle of Man, UK, France and others, took place over two days from Thursday 21 October. Hosted by Jersey Biological Records Centre via remote communications, it included several presentations and discussion, in which UKOTCF participated. The keynote speech was delivered by the National Biodiversity Network (NBN). Other presentations included: an ecosystem-based approach to marine conservation and fisheries management by Sam Blampied, sea-fans of Jersey by Kevin McIlwee, results from the Bailiwick Bat Survey from Phil Atkinson and mainstreaming biodiversity and Natural Capital by Alex Herschel. These are all available via YouTube.

Other interesting workshops attended included the Blue Marine Foundation Blue Carbon conference titled *Blue Carbon – a new frontier for conservation?* held in June.

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

UKOTCF chairman continues to sit on the Executive Committee of the UK National Committee of the International Union for the Conservation of Nature (IUCN-NCUK Exco). During the year the IUCN-NCUK Protected Areas Working Group (on which UKOTCF chairman also sits) had requested some information on UKOTs and CDs. UKOTCF advised territories and this is being pursued.

UKOTCF continues to liaise with Jersey International Centre of Advanced Studies (JICAS) and research institutes based in the UKOTs. This year, JICAS, with support from UKOTCF (via a donation), made a bursary available for students to undertake research projects as part of their MSc courses. Two students visited Anguilla in summer 2021 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, was organised.

The Small Islands Organisation (SMILO) is an NGO which assists small islands of less than 150 km<sup>2</sup> (of any nation) that wish to work towards managing their territory more sustainably. Their interim report mapping the world island networks and organisations, which UKOTCF fed some information into, was published [http://www.smilo-program.org/images/Intermediary\\_report\\_Island\\_Networks\\_and\\_Organisations\\_2021.pdf](http://www.smilo-program.org/images/Intermediary_report_Island_Networks_and_Organisations_2021.pdf).

#### **Organisational development**

Around the turn of the financial year, we lost the services of Voluntary Conservation Officer Catriona Porter. Catriona had done an amazing amount of work in the year that she was with us (about twice as long as originally envisaged). This had included re-invigorating the Southern Oceans Working Group and taking a lead in several other projects. She was fortunate enough to get a job in the field for which she was well qualified but found that the reduction in available time meant that she could no longer deliver the voluntary UKOTCF work to the high standard to which she set herself. We wish her well, and hope that she is able to re-engage with UKOTCF at some time in the future.

In addition to the core team, several volunteers have helped throughout the year. Paul Cawsey continues to provide support to a number of core activities, and has assumed the Secretaryship of the Southern Ocean Working Group, following Catriona, as well as some project work. He helped to coordinate the first SOWG meeting held since last year, which had generated quite a bit of interest. He also helped to write a paper on honey bee cultivation in stingless bees (*Melipona*) for the Montserrat project.

Maddie Heap, as Voluntary Conservation Officer to the DPLUS155 project (see above), is keen to continue working with the team and UKOTCF more generally, but with a view to re-visiting as resources allow (including an expression of interest in working on a PhD project). Maddie has proved to be an excellent addition to the team and UKOTCF is keen to ensure that she is retained either by the Trust, UKOTCF or a combination of both.

Following some very positive correspondence with the CEO of Falklands Conservation, with regards to the conference, but also on a number of matters over several years, a suggestion that they re-join UKOTCF as an associate organisation was made. This had been warmly welcomed by them. Paperwork has been signed and the website was updated.



## **UK OVERSEAS TERRITORIES CONSERVATION FORUM**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31ST MARCH 2022**

Fundraising continues to be an important aspect of general organisational work. This includes: writing grant applications, handling legacy donations, exploring novel sources of funding and maintaining the existing membership and individual subscriptions with where applicable, a Gift Aid top-up at no further cost to the person donating. A report to the Garfield Weston Foundation was submitted in November 2021 upon completion of the one-year core grant. A further application has been welcomed.

At the AGM in November, Iain Orr stood down from Council, but remains as an Advisor and link to UK Parliamentary officials. In addition to his long service on Council, Iain had preceded this by several years as UKOTCF's main contact in FCO, at the Environment, Science and Energy Department, later the Environment Policy Department. At the time, FCO and UKOTCF were the only organisations working routinely on conservation across all UKOTs. It was the time of closest working between UK Government and NGOs on UKOT conservation, sometimes with up to two phone-calls per day. This collaboration was a highly productive time and much progress was made.

Bill Samuel also stood down having kindly delayed his retirement for some months to allow smooth transition to the new Treasurer. Bill had served on Council for many years. In addition to his Treasurer role, he had served on the Personnel Committee. Bill's wise advice had helped greatly so that some major issues could be navigated successfully.

#### **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 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 £265,610 (2021: £302,191) and total resources expended were £262,084 (2021: £272,878). Net incoming/(outgoing) resources on the unrestricted general fund were £(10,951) (2021: £5,829). 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 previous year of £9,000. It is to be hoped that the major grant awarded in 2021 is a sign of a change but there is no guarantee of this. The moderate success so far in securing alternative funds needs to be developed much further, with true core funding badly needed to maintain the services requested of UKOTCF by territory partners and UK Government. Net incoming/(outgoing) resources on the restricted funds were £14,477 (2021: £23,484). 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 2022 the total funds of the Forum were £89,529 (2021: £86,003). Restricted funds stood at £17,124 (2021: £2,647) and the unrestricted general fund stood at £72,405 (2021: £83,356). 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-

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

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 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: Dr Jamie Males, Catriona Porter, Paul Cawsey and Maddie Heap. 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 support to the Forum this year. We are also grateful to Anthony Leask for continuing to support conservation efforts in the territories. Sincere thanks to Iain Orr and Bill Samuel for their many years of service to the Forum as Council members and close supporters. We will miss you, but wish you the best. The Forum would also like to thank its member organisations and individual supporters who support us via our *Friends of the UK Overseas Territories* membership. Those who have an interest in the UKOTs/CDs are encouraged to join us. The Forum is very grateful for financial assistance from the UK Government's Darwin Initiative, United Kingdom Arts and Humanities Research Council (AHRC), the Natural Environment Research Council (NERC) the Garfield Weston Foundation, Bill Samuel, those donating via EasyFundraising or Amazon Smile 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

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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: 22 July 2022



## **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 2022, 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.

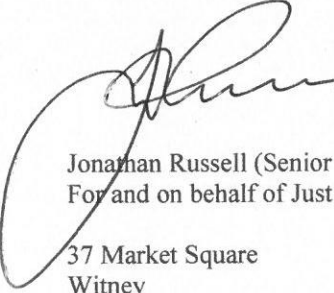
We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- 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: 31.08.22

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	Note	Unrest'd Funds £	Restr'd Funds £	2022 Total Funds £	Unrest'd Funds £	Restr'd Funds £	2021 Total Funds £
<b>INCOME</b>							
<b>Income and endowments from:</b>							
Donations, legacies and subscriptions	2	116,129	98,734	214,863	201,074	101,012	302,086
Investment income	3	7	-	7	45	-	45
<b>Income from charitable activities</b>							
Project Income		149	-	149	60	-	60
Government grants	4	-	50,591	50,591	-	-	-
<b>Total Income</b>		<b>116,285</b>	<b>149,325</b>	<b>265,610</b>	<b>201,179</b>	<b>101,012</b>	<b>302,191</b>
<b>EXPENDITURE ON:</b>							
Charitable Activities	5	120,696	134,848	255,544	188,589	77,528	266,117
Governance costs	5	6,540	-	6,540	6,761	-	6,761
<b>Total Expenditure</b>		<b>127,236</b>	<b>134,848</b>	<b>262,084</b>	<b>195,350</b>	<b>77,528</b>	<b>272,878</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,951)</b>	<b>14,477</b>	<b>3,526</b>	<b>5,829</b>	<b>23,484</b>	<b>29,313</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>20,607</b>	<b>(20,607)</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(10,951)</b>	<b>14,477</b>	<b>3,526</b>	<b>26,436</b>	<b>2,877</b>	<b>29,313</b>
<b>RECONCILIATION OF FUNDS</b>							
<b>Total funds brought forward</b>		<b>83,356</b>	<b>2,647</b>	<b>86,003</b>	<b>56,920</b>	<b>(230)</b>	<b>56,690</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>72,405</b>	<b>17,124</b>	<b>89,529</b>	<b>83,356</b>	<b>2,647</b>	<b>86,003</b>



**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

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

**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2022**

		2022 £	2021 £
	Notes		
<b>FIXED ASSETS</b>			
Tangible fixed assets	9	690	1,380
<b>CURRENT ASSETS</b>			
Debtors	10	28,006	2,803
Cash at bank and in hand		77,796	88,619
<b>Total Current Assets</b>		<u>105,802</u>	<u>91,422</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	16,963	6,799
<b>NET ASSETS</b>		<u>89,529</u>	<u>86,003</u>
<b>FUNDS</b>	12		
Unrestricted funds		72,405	83,356
Restricted funds		17,124	2,647
<b>TOTAL FUNDS</b>		<u>89,529</u>	<u>86,003</u>

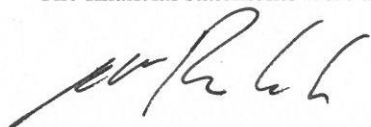
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022, however

The members have required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

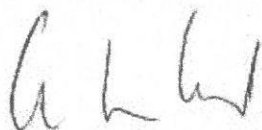
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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 22<sup>nd</sup> July 2022 and were signed on its behalf by:



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



.....  
**Mrs K M Wood - Treasurer**

## UK OVERSEAS TERRITORIES CONSERVATION FORUM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

#### **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 2022**

**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 £	2022 Total Funds £	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Subscriptions	2,300	575	2,875	2,520	560	3,080
Donations & tax refund	4,262	97	4,359	15,732	24,596	40,328
Donated time & expenses	109,567	98,062	207,629	182,822	75,856	258,678
	<u>116,129</u>	<u>98,734</u>	<u>214,863</u>	<u>201,074</u>	<u>101,012</u>	<u>302,086</u>

**3. INVESTMENT INCOME**

	2022 £	2021 £
Interest received	<u>7</u>	<u>45</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

Grants from DEFRA (Department for Environment, Food and Rural Affairs) totalling £50,591 (2021: Nil) were received supporting 3 year Darwin Montserrat project commencing October 2021.

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**5. RESOURCES EXPENDED**

	Charitable Activity £	Governance Costs £	2022 Total Funds £	Charitable Activity £	Governance Costs £	2021 Total Funds £
Donated time and expenses	203,438		203,438	252,033	-	252,033
Grants Payable	1,500	-	1,500	-	-	-
Travel and subsistence	1,295		1,295	3,198	-	3,198
Consultancy	4,938		4,938	-	-	-
Project implementation	36,786		36,786	-	-	-
Meetings and conferences	-	-	-	3,610	-	3,610
Subscriptions, publications and reference materials	743		743	-	-	-
Storage and general expenses	-		-	-	-	-
Bank charges	561		561	668	-	668
Accountancy		3,809	3,809		4,478	4,478
The audit of the charity's accounts		2,696	2,696		2,248	2,248
Legal fees		35	35		35	35
Postage, stationery, telecoms & IT costs	5,593		5,593	5,918	-	5,918
Small equipment, small equipment repairs and materials	-		-	-	-	-
Exchange losses	-		-	-	-	-
	<u>255,544</u>	<u>6,540</u>	<u>262,084</u>	<u>266,117</u>	<u>6,761</u>	<u>272,878</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):

	2022 £	2021 £
External scrutiny	<u>2,696</u>	<u>2,248</u>

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

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

The trustees received no remuneration in the year ended 31st March 2022 (2021: £ nil) in respect of core work.

No remuneration was paid in the year ended 31<sup>st</sup> March 2022 (2021: 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 £- (2021: £-) was reimbursed to 0 (2021: 0) trustees 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 (2021: 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**

	Office Equipment £	Total £
<b>COST OR VALUATION</b>		
At 1 <sup>st</sup> April 2021	2,070	2,070
Additions	-	-
Disposals	-	-
At 31 <sup>st</sup> March 2022	2,070	2,070
<b>DEPRECIATION</b>		
At 1 <sup>st</sup> April 2021	690	690
Charge for the year	690	690
Eliminated on disposal	-	-
At 31 <sup>st</sup> March 2022	1,380	1,380
<b>NET BOOK VALUE</b>		
At 31 <sup>st</sup> March 2022	690	690
At 31 <sup>st</sup> March 2021	1,380	1,380

**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**10. DEBTORS**

	2022 £	2021 £
Debtors and accrued income	13,039	2,042
Prepayments	14,967	761
	<u>28,006</u>	<u>2,803</u>

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

	2022 £	2021 £
Other creditors	-	-
Accrued expenses	16,963	6,799
Income in advance	-	-
	<u>16,963</u>	<u>6,799</u>

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

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £
Fixed assets	690	-	690	1,380	-	1,380
Current assets	79,265	26,537	105,802	87,411	4,011	91,422
Current liabilities	7,550	9,413	16,963	5,434	1,365	6,799
	<u>72,405</u>	<u>17,124</u>	<u>89,529</u>	<u>83,357</u>	<u>2,646</u>	<u>86,003</u>



**UK OVERSEAS TERRITORIES CONSERVATION FORUM**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

**13. MOVEMENT IN FUNDS**

	Balance 1st April 2021 £	Incoming Resources £	Resources Used £	Transfers between Funds £	Balance 31st March 2022 £
<b>Restricted funds</b>					
Data Base and Dissemination	2,197	-	-	-	2,197
Turks and Caicos Development	450	935	(935)	-	450
Montserrat	-	3,260	(3,163)	-	97
Conference	-	32,635	(32,060)	-	575
Darwin Montserrat	-	110,256	(96,451)	-	13,805
<b>Total Restricted Funds</b>	<b>2,647</b>	<b>149,325</b>	<b>(134,848)</b>	<b>-</b>	<b>17,124</b>
UNRESTRICTED General Fund	83,356	116,285	(127,236)	-	72,405
<b>TOTAL FUNDS</b>	<b>86,003</b>	<b>265,610</b>	<b>(262,084)</b>	<b>-</b>	<b>89,529</b>

	Balance 1st April 2020 £	Incoming Resources £	Resources Used £	Transfers between Funds £	Balance 31st March 2021 £
<b>Restricted funds</b>					
Data Base and Dissemination	2,197	-	-	-	2,197
Turks and Caicos Development	455	3,876	(3,881)	-	450
Montserrat	-	4,059	(4,059)	-	-
Conference	(2,882)	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>

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 2022**

**14. CONNECTED CHARITIES AND RELATED PARTIES**

During the year, included in donated time and expenses was an amount of £138,655 (2021: £212,520) from Trustees/related parties.

As well as donating their time and expertise, the Trustees made unconditional donations of £3,782 (2021: £11,674 ) 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 £203,438 (2021: £252,034) and donated expenses of £4,190 (2021: £6,644 )

**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**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Subscriptions and donations of money and time	214,363	199,593
<b>Investment income</b>		
Interest received	7	45
<b>Incoming resources from charitable activities</b>		
Database and Dissemination	-	-
Conference (inc. exchange rate gains)	-	93,076
Darwin Montserrat	50,591	-
Montserrat	-	4,059
Hidden Histories	-	-
Turks and Caicos Development	-	3,877
	50,591	101,012
<b>Other incoming resources</b>		
Sales	149	60
Tax refund	500	1,481
	649	1,541
<b>Total incoming resources</b>	265,610	302,191
<b>RESOURCES EXPENDED</b>		
Consultancy	208,376	252,033
Grants Payable	1,500	-
Project implementation	36,786	-
Travel and subsistence	1,295	3,198
Meetings and conferences	-	3,610
Post, stationery, telecoms and computer costs	5,593	5,918
Subscriptions, publications and reference materials	743	-
Storage and general expenses	-	-
Bank charges	561	668
Accountancy and audit	6,505	6,726
Small equipment, equipment repairs and materials	-	-
Depreciation	690	690
Legal fees	35	35
Exchange rate losses	-	-
	262,084	272,878
<b>Net incoming / (outgoing) resources</b>	3,526	29,313

This page does not form part of the statutory financial statement

