

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 2023
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 2023**

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 2023.

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)

Lady (M C) Ground

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

Dr Keith Bensusan

Mr Leigh Morris

(Appointed 22 July 2022)

(Appointed 1 January 2023)

Auditors

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UK OVERSEAS TERRITORIES CONSERVATION FORUM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 26th June 1996 and registered as a charity on 4th October 1996. The company was established under a Memorandum of Association and is governed under its Articles of Association, these documents being amended on 23rd July 1996, 30th September 1998, 11th February 2003 and 9th July 2003, 9th October 2008 and 11th 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, Dr Keith Bensusan was co-opted to Council. In accordance with the Articles of Association and resolutions passed under them, the following directors retired by rotation at the AGM in 2022 and were re-elected: Dr Keith Bensusan, Andy Pearce and Dr Mike Pienkowski. Leigh Morris was co-opted in January. 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 three times per year 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.

UK OVERSEAS TERRITORIES CONSERVATION FORUM

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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
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.

UK OVERSEAS TERRITORIES CONSERVATION FORUM

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ACHIEVEMENTS AND PERFORMANCE

Overview

The UK Overseas Territories Conservation Forum exists to promote 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). 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, it fulfils a wide variety of roles in support of the tireless work of conservation bodies in the UKOTs and CDs.

Conservation bodies inevitably go through periods of time when grant funded projects change the balance of activities and they are slightly skewed in favour of the grant/contract requirements. UKOTCF has certainly been in this position this year, but continues to carry out its core aims in support of all its members, associate organisations and partners. Indeed, without grant income and lots of donated time, the core activities would not be possible. Some new faces joined our team and have been providing assistance to these tasks in a variety of ways.

During the year we organised a meeting for the Environment Ministers Council, a webinar on invasive species, and publication and launch of an important conservation book.

We received a second grant from the Garfield Weston Foundation this year as we continue to implement several other externally funded projects from the UK's Darwin Initiative and jointly from two UK Research Institutes Councils (Natural Environmental Research Council and the Arts and Humanities Research Council).

One of the aspects we undertook under this last and other projects was the consultation to develop a framework for best practice for bodies involved in funding and undertaking research and conservation in the UKOT. This built on our being ever mindful that examples of best practice such as detailed work in Montserrat could be championed to help promote and secure greater support for, and recognition of, the role of UKOTs and CDs in meeting UK biodiversity commitments and targets.

This will continue to feature in our activities in 2023-24, as will the discussions that Council and others have had throughout the year on how we might reach out to an even wider public in the UKOTs, CDs and elsewhere. Among the other challenges and opportunities of this year are expected to be: organising another meeting of the Council of Environment Ministers of UK Overseas Territories and Crown Dependencies; undertaking much of the writing and editing our new book on the nature of the UKOTs and CDs; continuing the pioneering project *Adopt a Home for Wildlife*; and starting a new Darwin Plus supported project in Montserrat. This aims to (1) bring together voices that may not otherwise feed into public consultations; (2) create a biodiversity and human-well-being toolkit for the community, physical planners and developers; (3) monitor and evaluate outcomes for biodiversity and human well-being; (4) share outcomes with other UKOTs via existing knowledge-sharing networks. We expect also to continue to seek ways to enhance communications with Parliament, UK Government and the public, as well as to continue to explore and press for more funding opportunities to support the important conservation work in UKOTs and CDs. We anticipate maintaining our wide range of publications and other types of outreach.

Project work

The Darwin Plus project (PLUS155), which forms the present phase of our *Saving Our Special Nature of Montserrat* and *Adopt a Home for Wildlife* programmes, continued on Montserrat throughout the year (it started in October 2021 and will finish in September 2024). The Project Officers, who form part of the overall team, lead on activities on Montserrat with UKOTCF supporting from the UK and during visits. The independent assessor's report arrived just before a scheduled trip from UKOTCF in July. As noted earlier, with delays in Darwin's decision-making, the project had started half way through the 2021/2 financial year. This meant that a full-year report, despite only half a year of activities, had to be submitted before the end of April 2022. The project had been fast moving during this time with a lot achieved, so the report was full of progress. Despite its reporting on only the first 17% of the project's duration, the assessor scored the project a '2' which means that it is [already] expected to meet its target at project end. Only a '1' is higher: that it is expected to exceed its target – which would be an impracticable assessment at such an early stage.

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The team put together a packed itinerary for the visit of a team of highly qualified scientists in July. Luckily, most had been completed before some re-arranged/postponed activities due to circumstances beyond anyone's control, as anti-Covid precautions due to an outbreak in the local population, rather than the visitors. Entomologist David Clements joined UKOTCF on the trip and certainly made an impression on the project team and the community (an account of his first trip to Montserrat was given in *Forum News* 57). Preliminary surveys of the plant and insects at the *Adopt a Home for Wildlife* sites ("Wildlife Homes") have now been completed and management plans drafted.

Monty's Messengers, the kid's club re-invigorated by the Montserrat National Trust, with the help of the *Adopt a Home for Wildlife* project, has been meeting regularly throughout the year. The aim of this group is to provide primary children with a safe space to explore and be exposed to the natural environment as they learn important lessons on conservation, nutrition, living sustainability etc.

Questionnaires have been conducted to gain knowledge on community thoughts about biodiversity, ecosystem services and Natural Capital. The results have been analysed by the team and will be shared with the respondents.

In December 2022, another visit to Montserrat was undertaken by UKOTCF to conduct some filming and interviewing "Adopters" on their Wildlife Homes – and subsequent editing to make these videos available continued to the end of the reported year and beyond, with 13 already published and many more planned. UKOTCF personnel met with colleagues at Montserrat National Trust about project work present and future, with the Minister of Agriculture, Lands, Housing & Environment. They participated in radio and streamed video shows, e.g. Montserrat National Trust's Heritage Show and Rose Willock's Culture Show on ZJB radio. They met with Adopters to celebrate work so far, with presentations from Project Officers Ajhermae White, Elvis Gerald, Delmaude Ryan and Antwone Sinclair, and a contribution from Dr Mike Pienkowski. They explored some possible new Wildlife Homes with potential Adopters.

Three issues of the project newsletter *Saving Our Special Nature of Montserrat* were produced and published, in May, September and March.

Linking with other groups and partners on Montserrat and elsewhere have been made as we began in January 2022 the project funded jointly by the UK Research Institute's Natural Environment Research Council (NERC) and Arts and Humanities Research Council (AHRC) under its call "*Hidden Histories*". This project includes partners from Cayman, Montserrat, Belgium and the UK. There are several work packages as part of this project, with UKOTCF involved in all.

WP1: Knowledge of the human-environment interplay on the UKOTs (Case Study 1: Medicinal plants and biodiversity of Montserrat; & Case Study 2: Invasive species of the Cayman Islands);

WP2: Develop best practice template for equitable biodiversity, ecological and biological research collaboration and data sharing between the UKOTs and UK – Developing a "Framework of best practice for environmental research and conservation for the UKOTs"

WP3: Mapping the representation of UKOTs data and materials in overseas collections. Methods to share data equitably to informing research and nature conservation

Under WP 1, Case study 1, the following was achieved between April 2022 and the project's end in March 2023:

1. Completion of colouring and activity guides, available online and as printed materials, for children on medicinal plants
2. Completion of booklet, available online and as printed materials, for adults on medicinal plants
3. Monty's Messengers session on natural history collections and invertebrate sampling attended by 23 children (aged 4-14)
4. Launch of medicinal plants booklets at Montserrat Museum (attended by >30 people including Minister of Agriculture, Lands, Housing & Environment and Minister of Communications).
5. Six radio interviews to promote project.
6. Three meetings during visit regarding developing the Montserrat Museum
7. Training sessions led by Leeds Museum and Galleries on online training resources and using Google Arts & Culture (attended by 8 persons)
8. Oral Histories training to at least 10 persons on Montserrat, with a follow-up advanced training on Oral History collecting (attended by 5 persons)
9. UK team lead Monty's Messengers wildlife session at Nantes River.
10. Pilot Bioblitz event at Montserrat Botanic Garden with over 20+ participants.
11. More records added to iNaturalist page – there are now over 2,500 records of 866 species, generated for Montserrat – this platform is being used to help document and learn about the biodiversity of Montserrat. The project team are the top 5 recorders.

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12. Successful funding application to the IPT Biodiversity Challenge Fund from Montserrat National Trust, with support from Meise Botanic Garden and Royal Botanic Gardens, Kew for setting up a herbarium collection in Montserrat. (Total grant amount secured \$10k).
13. Successful funding application to Defra Darwin Plus (DPLUS192) from Montserrat National Trust, UKOTCF, Leeds Museums and Galleries and UKCEH for project: Delivering biodiversity and human well-being gains for Montserrat's sustainable development. (Total grant amount secured £485,986).

Under WP 1, Case study 2, the following was achieved from April-March:

1. Training in Oral Histories equipment was undertaken by the Leeds Museum and Galleries team, particularly on the impact of the green iguanas on local ecology.
2. A bioblitz event held at the MNT Botanic Garden with partners and representatives from the Meise Botanic Garden.
3. A workshop on perception of invasive and endemic iguana species on the Cayman Islands was held on 6th December 2022. The workshop led key informants through a series of discussion questions around their views and perceptions of endemic blue and invasive green iguanas.
4. Workshop report was published.
5. Completion of colouring guides for Cayman Islands available online and as printed materials
6. Additional biological records made for the Cayman Islands via iNaturalist
7. Training arranged for Luke Harding at Iguana Conservation conference in Gephy held in January 2023. This programme helps users to generate interaction maps.

Other WP1 Outputs included:

1. Draft of "The environmental consequences of colonialism, case studies from islands and the UK Overseas Territories" was shared with co-authors in January 2023
2. Draft of a data paper on iguana interactions
3. Draft of a paper that characterises collections and collectors of the island's biodiversity.

Under WP2: UKOTCF led the development of a best practice template for equitable biodiversity, ecological and biological research and conservation collaboration and data-sharing between the UKOTs and UK, developing a "Framework of best practice for environmental research and conservation for the UKOTs"

1. Following several wide rounds of consultations (involving all inhabited UKOTs) on drafts, the Framework was endorsed at a practitioner workshop in July (with 9 UKOTs represented – well over half those not administered by UK Government appointees).
2. The UKOT/CD Environment Ministers' Council meeting in October formally encouraged all others to adopt the Framework.
3. Article was published in December in *ECOS*: <https://www.ecos.org.uk/ecos-43-3-2-1-the-uk-overseas-territories-moving-away-from-colonialism-in-the-environment/> looking at the relationship between the UK and UKOTs with respect to conservation.
4. Paper drafted on methods and background to drafting framework of best practice.

Under WP3: Mapping the representation of UKOT data and materials in overseas collections. Methods to share data equitably to informing research and nature conservation, the following were achieved:

1. Poster created representing articles held for the Cayman Islands and Montserrat
2. Google Arts & Culture page created for the Cayman Islands.
3. Catalogue of collections from the UKOTs that are held around the world, uploaded to UKOTCF website see: <https://www.ukotcf.org.uk/key-projects/blue-iguanas-to-blue-vervain/>

The project has certainly strengthened many relationships and is leading to a lot of follow-up work. A final project meeting took place at the end of March via Zoom and was attended by >25 persons.

There have been some opportunities for *Adopt a Home for Wildlife* to complement the work under the *Blue Vervain to Blue Iguana* project (started in January 2022 and ending in March 2023). This makes good use of resources such as the new kid's club (Monty's Messengers – see above). Both the pilot bioblitz event (an event that focuses on finding and identifying as many species as possible in a specific area over a short period of time) and use of the application iNaturalist have been introduced on island to address some data-gaps and provide opportunities for the community to get involved in data-collection.

The Higher Education Evening postponed from July took place in August. This pilot event included members of the *Adopt a Home for Wildlife* team and *Blue Vervain to Blue Iguana* team as well as representatives from Antigua and Cayman.

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A proposal in partnership with the Montserrat National Trust and the UK Centre for Ecology and Hydrology was developed throughout the year. The project DPLUS192, titled "*Delivering biodiversity and human well-being gains for Montserrat's sustainable development*" builds on ideas generated with the team on Montserrat and other newer partners, e.g. UK Centre for Ecology and Hydrology, Leeds Museum and Galleries and Meise Botanic Gardens. The project will commence in April 2023 and will finish in March 2026. It aims to (1) bring together voices that may not otherwise feed into public consultations; (2) create a biodiversity and human-well-being toolkit for the community, physical planners and developers; (3) monitor and evaluate outcomes for biodiversity and human well-being; (4) share outcomes with other UKOTs via existing knowledge-sharing networks.

Organisational development

A second grant was awarded to UKOTCF by the Garfield Weston Foundation this year. This has supported most of our ongoing work including: the organisation of the remote meeting of the UKOT/CD Environment Ministers in October; UKOTCF's seminars for conservation practitioners, the theme for 2022-23 being invasive species; support capacity in the UKOTs, including support for NGOs, and young people (e.g. through higher education as mentioned with new work with the Jersey International Centre for Advanced Studies (JICAS), we aim to facilitate MSc students and PhD students) throughout the year; respond (and encourage those in UKOTs to respond) to UK Parliamentary Inquiries, take part in All Party Parliamentary Group meetings, and work with the UK Parliament's Environmental Audit Committee, especially in the run up to UNFCCC COP16 throughout the year; expanding on work of the DPLUS155 project; expanding work of UKCEH and developers' guidelines. Expansion of the programme; helping to fundraise and support the ground-breaking *EcoPlay* project on Montserrat; expanding *Blue Iguana to Blue Vervain* project expands and continue work to facilitate more equitable research in the UKOTs.

We welcomed Jack Hayes to the team. Jack is working part-time for UKOTCF – in the role of Secretary of the Southern Oceans Working Group and a range of other tasks including helping with the invasive species webinar. Jack holds a BSc in Marine Biology from Swansea University and an MSc in Island Biodiversity and Conservation from the University of Exeter. His MSc, completed in summer 2022, focused on densities of the invasive lionfish at shallow-water habitat sites in the North Sound in the Cayman Islands and whether artificial habitats could be used to measure low densities. Jack has worked alongside the Cayman Islands Department of Environment and has particular interests in most things marine, particularly ichthyology, tropical marine ecology, climate change, sustainability and blue carbon. Jack spent most of his MSc studies on the Crown Dependency of Jersey, in the Channel Islands, as his post-graduate course on Island Biodiversity and Conservation was run by Exeter/ JICAS. When studying islands and the particular conservation issues they face, he developed an interest in conservation management plans, invasive species and the UKOTs. As a passionate conservationist, Jack is never too far from the sea as he is also a keen surfer.

Keith Bensusan joined our Council. Keith is General Secretary of the Gibraltar Ornithological & Natural History Society (GONHS) and Director of the Gibraltar Botanic Gardens, as well as an environmental consultant through Wildlife (Gibraltar) Ltd. He is also a Research Fellow at the University of Gibraltar and a member of a number of statutory bodies in Gibraltar including the Nature Conservancy Council and CITES Scientific Authority.

Keith has had a lifelong interest in birds. He began birding at a very early age and his interests eventually diversified to other aspects of natural history. This led him to read Zoology, take an MSc in Biodiversity and Conservation, and finally a PhD on the ecology of migrant and resident birds around the Strait of Gibraltar. Apart from bird migration and ecology, Keith also has an interest in plants and is a keen entomologist, having worked on a range of groups. He has published on all of these subjects.

Keith has a keen interest in the wildlife of the UK Overseas Territories and its conservation. He finds the parallels and differences between the territories fascinating and believes that interchange of views, ideas and experiences via the Forum is an ideal way of tackling conservation problems effectively. He has been Chair of the UKOTCF's Europe Territories Working Group (ETWG) since 2014.

We welcomed also Leigh Morris as a Council member. Leigh became CEO of Manx Wildlife Trust in the Crown Dependency of the Isle of Man in January 2020. He is a member of the UKOTCF European Territories Working Group and the Inter Island Environment Meeting (IIEM) partnership.

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Leigh's career began in horticulture, gaining qualifications in commercial crop production and an MSc in International Horticulture. He managed plant nurseries, before becoming a lecturer and subsequently a Division Head at the Welsh College of Horticulture. He joined the Royal Botanic Garden Edinburgh (RBGE) in 2004, as Head of the School of Horticulture, becoming Associate Director of Horticulture. His role included international botanic garden development and capacity building in several countries including a prolonged period in Oman. He also completed a short-term placement for Voluntary Service Overseas (VSO), delivering training to Ethiopian farmers. Leigh chaired the Grow Careers initiative, and served as President of the Chartered Institute of Horticulture, a period when they were awarded Royal Charter.

Inspired at RBGE, Leigh's career developed a wider conservation focus, becoming a Trustee of the UK Marine Conservation Society, and Director of Community Conservation at the Royal Zoological Society of Scotland, and was the first CEO of the National Land Based College. Leigh spent 2 years (2018-19) on the UKOT of St Helena delivering a training needs analysis of the island's agriculture for the St Helena Government and a subsequent up-skilling programme. Leigh helped guide the establishment of the Marine Team in the St Helena National Trust, and joined their Council as Vice-President. Leigh additionally undertook consultancy on both St Helena and Ascension Islands, supporting the waste management plan on Ascension, reviewing their hydroponic farm, and developing proposals to enhance recycling on St Helena. A keen scuba diver in his spare time, Leigh volunteered as a diver for the SHG on their annual reef surveys and a Darwin Project on lobsters.

Awareness raising and information management

Forum News 56 was published and circulated in July and *Forum News 57* was published in November.

Edition 12 of *Save Our Special Nature of Montserrat* was published online and circulated in May 2022, and edition 13 in September, using material from a trip to Montserrat in July. Edition 14 was produced in March 2023. Currently it is circulated to around 200 people in Montserrat and beyond, but some of these circulate further.

An annual Christmas card was sent out to UKOTCF's circulation list in December with a review of the year and looking ahead to 2023.

A series of videos on *Adopt a Home for Wildlife* sites ("Wildlife Homes") and the "Adopters" have been produced by Honorary Environmental Education Officer; these were filmed in the December visit. These are published on YouTube (<https://www.youtube.com/@ukotcf4676/videos>) and website (<https://www.ukotcf.org.uk/key-projects/adoptahomeforwildlife>) with links from UKOTCF's website. The Communications Officer in Montserrat for the project (and for Montserrat National Trust) is linking to the video on social media. Several other videos on Wildlife Homes will be ready and released as soon as the Adopters for that site have had chance to check them. Others on other Wildlife Homes will follow over coming months.

As part of the project mentioned above, UKOTCF has developed a framework for research to support conservation efforts in UKOTs. It is hoped that this can be used to build a case for greater support for them as funded researchers in their own right. *Ecos* had recently published a paper by several in the team, coordinated by Mike Pienkowski, on part of this: <https://www.ecos.org.uk/ecos-43-3-2-1-the-uk-overseas-territories-moving-away-from-colonialism-in-the-environment/>

The NatureBureau, 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 UKOTCF's (as called then) first Coordinator and later Chair, made contact with UKOTCF and asked if they 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.

In addition and marking World Wildlife Day in March 2023, UKOTCF Chairman, Mike Pienkowski launched his book "*When the Kite builds... Why and How we restored Red Kites across Britain*", which has a Foreword by UKOTCF Council member Lord (John) Randall. UKOTCF has published the book and, in turn, will benefit from the proceeds of the book and so has been assisting with promoting and selling it on the UKOTCF's website see: <https://www.ukotcf.org.uk/books-for-sale/kite-book/>, where also a 35-minute video on aspects of the project can be viewed. This was prepared for the launch of the book in March at Wormsley in the Chilterns, one of the homes of the Getty family. The late Mr John-Paul Getty Jr (later Sir Paul) had allowed the use of his estate for the rearing and release of the first kites in England for over 100 years. At the launch, Mike presented a copy of the book to Sir Paul's grandson, Mr Alexander Getty. UKOTCF Council member Mrs Joan Walley drew attention to how the book, together with the video, provides an opportunity to promote further UKOTs' work across the UK as an example of citizen-science best practice.

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Influencing policy

The UK Government's Biodiversity Challenge Funds have now been divided into several strands of funding. These follow, in part, some of the recommendations made by the UKOTCF, and others in the Call for Evidence (2017). Darwin Plus Local is a new scheme within the existing UK government's Darwin Plus fund, which will fund "projects to protect the unique biodiversity and improve resilience to climate change within the UK Overseas Territories (UKOTs)". It will "support small scale environmental projects in the UKOTs, with the aim of building capacity in-territory and contributing to local economies". For the first round which closed in February, Darwin Plus Local will provide grants of up to £50,000 for organisations, and £20,000 for individuals. Applications can be made only by bodies in the UKOTs. The medium funding level grants continue under the Darwin Plus scheme. Whereas, the Darwin Plus Strategic fund (yet to be launched) will provide larger transformative environmental projects between £1m and £3m, aiming to encourage "greater ambition and collaboration across the OTs".

The meeting of the Environment Ministers' Council of the UKOTs and CDs took place in October 2022. Representatives from most UKOTs and CDs had expected to attend (except Pitcairn and Ascension). However, a few had some technical difficulties (some resolved by the team, but others could not join); the problems seemed to be due to clashes between the security systems of some participants' offices and the Zoom system. It is intended to resolve this in future by a slight lowering in security levels). Around 20 people took part. It was chaired by Gibraltar Environment Minister Prof John Cortés. The meeting covered items such as: the Framework for best practice in research in the UKOTs (as part of UKOTCF's work to influence UK Research Institutes to provide more support for the UKOTs); the work being done by the Protected Areas Working Group of the IUCN-UK Committee; the new All Party Parliamentary Group for Biodiversity in the UKOTs; plans for COP15 in Egypt and COP27 in Montreal. A statement had been drafted in advance, was modified by agreement and published online.

UKOTCF has maintained contact with the House of Commons Environmental Audit Select Committee to advocate the importance of including UKOTs in audits and policies relating to biodiversity. UKOTCF continues to brief parliamentarians in both houses of the UK Parliament, and it is helpful that some of our concerns have been reflected in parliamentary questions to the government so that information relating to UKOTs has become publicly available and can be referenced.

Relations with UK Government and Government Agencies

Briefings for new Governors of the UKOTs continued throughout the year. 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 Cayman Islands. There are several forthcoming appointments and we hope to meet the appointees which will hopefully enhance relations between Governors' offices in the UKOTs and UKOTCF. UKOTCF personnel met with Adam Pile, Head of Caribbean and Southern Oceans Department of FCDO's Overseas Territories Directorate, while on Montserrat – which we hope will foster greater collaboration between FCDO and UKOTCF.

Defra launched a consultation in late 2022 on its OT Biodiversity Strategy. UKOTCF attended a workshop held in London in March and will submit a response to the public consultation, encouraging members and associate to do so also.

Working for partners and responding to requests

Meetings of Wider Caribbean Working Group were held in June and October 2022 and February 2023; Europe Territories Working Group in July, November and March; and Southern Ocean Working Group met in October and March 2023. The Chairman and Executive Director participated remotely in the Inter-Island Environment Meeting, in Alderney on 13 & 14 October. This normally annual event is organised in the Channel Islands, but involves also participants from the Isle of Man, UK, France and UKOTs. This meeting included sessions on corporate funding, coordinated by Leigh Morris, Director of Manx Wildlife Trust (and since joined UKOTCF Council).

UKOTCF responded to a request to nominate Pitcairn Marine Protected Area as a Blue Parks Nomination. This involved reviewing their application and filling in a form. In February 2023 it was announced that they had received a Platinum award. It is understood that a small grant would be received for this.

UK OVERSEAS TERRITORIES CONSERVATION FORUM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

In 2022, UKOTCF circulated information to partners on an international assessment of the barriers influencing the effectiveness of island ecosystem management by an Oxford University researcher. This has now been published. It is a synthesis of the views of 360 conservation practitioners working on island conservation in 77 jurisdictions. It notes "*Big egos, lack of staff training and policy enforcement*" as the major barriers to island conservation. See: <https://besjournals.onlinelibrary.wiley.com/doi/full/10.1002/pan3.10417>

Support was provided to several partners as they made submissions to the John Ellerman Foundation's call for proposals. Several projects have been successful and the impact of this fund for the UKOTs is starting to be visible across the UKOTs.

An online webinar was held on the challenge facing conservationists across the globe: invasive species in terrestrial situations. This was held on 6th & 7th March, 2023 via Zoom, with a special workshop on 8th March focusing on cane toad management. A recording of the webinar has been circulated to registered participants and those attending, of which there were over 100 from many of the UKOTs, CDs, UK and internationally; it is available also to others (<https://www.ukotcf.org.uk/other-territory-support/seminars-training/webinar-invasive-species/>)

Following a request from Bermuda National Trust to find a key speaker for a forthcoming international event on ecosystem restoration and sustainability, personnel contacted several possible speakers, and successfully connected BNT with Bryan Naqqi Manco of TCI Department of Environment and Coastal Resources who visited Bermuda for the first time.

The UK's Department of Culture, Media and Sport (DCMS) contacted UKOTCF personnel for advice during the 10-year review of UK's Tentative List to the World Heritage Convention.

A meeting was held in November with Simon Young as new mayor of Pitcairn as of January 2023 to explore ways in which support could be provided to the island.

During the visit to Montserrat in July, UKOTCF presented a cheque to the President of the EcoPlay Committee, Carol Osborne, for \$6000 (about £1800) collected for the project via UKOTCF's PayPal account – to facilitate contributions from outside Montserrat. EcoPlay is formally a joint MNT/UKOTCF project. Through its Charities Aid Foundation (CAF) account it can facilitate US donations via CAF America also.

Our networks

The Inter-Island Environment Meeting, a collective of conservation bodies in the, Channel Islands, but involving also the Isle of Man, UK and other partners, took place over two days in October 2022, hosted by the Alderney Wildlife Trust.

UKOTCF continues to play its part in the IUCN-UK National Committee ExCo; a great way to maintain knowledge and contacts with the UK conservation community. Personnel are working with the IUCN-NCUK's Protected Areas Working Group to investigate opportunities for UKOTs & CDs to participate.

Co-ordinating with Others

Connections with Jersey International Centre of Advanced Studies (JICAS) and other research institutes based in the UKOTs continue to be made.

The Turks and Caicos Islands Climate Change summit took place in April. Personnel had viewed this remotely. It can still be viewed on YouTube here: <https://www.youtube.com/watch?v=qr7FiJAqU0>.

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.

UK OVERSEAS TERRITORIES CONSERVATION FORUM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

Incoming resources were £362,378 (2022: £265,610) and total resources expended were £338,490 (2022: £262,084). Net incoming/(outgoing) resources on the unrestricted general fund were £40,086 (2022: £(10,951)). 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. A project grant in 2016-2018 was followed a small grant from Defra in 2020-21 of £9,000. It is to be hoped that the major grant awarded in 2021 is a sign of a change. Whilst there is no guarantee of this, a further project grant will start in the 2023-24 financial year. 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 £(16,198) (2022: £14,477). 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 31st March 2023 the total funds of the Forum were £113,417 (2022: £89,529). Restricted funds stood at £926 (2022: £17,124) and the unrestricted general fund stood at £112,491 (2022: £72,405). 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 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, but some small improvements are now being made, with many more needed.

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.

UK OVERSEAS TERRITORIES CONSERVATION FORUM

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST MARCH 2023**

Acknowledgements

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, Paul Cawsey and Maddie Heap, Jack Hayes. 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. 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 (**not** to be confused with the unrelated body Friends of the British Overseas Territories created more recently). Those who have an interest in the UKOTs/CDs are encouraged to join us. We thank also those who have donated via Gift Aid or Easy Fundraising. 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 and other 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).

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

UK OVERSEAS TERRITORIES CONSERVATION FORUM

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

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: 10 July 2023

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 2023, 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 2023 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.

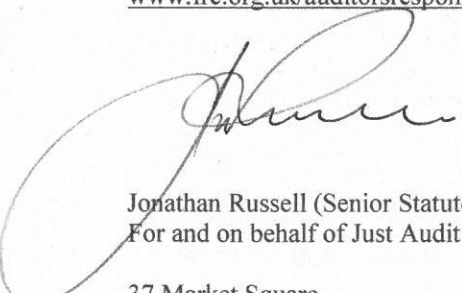
We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- 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. 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:.....

14 July 2023

UK OVERSEAS TERRITORIES CONSERVATION FORUM

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST MARCH 2023

	Note	Unrest'd Funds £	Restr'd Funds £	2023 Total Funds £	Unrest'd Funds £	Restr'd Funds £	2022 Total Funds £
INCOME							
Income and endowments from:							
Donations, legacies and subscriptions	2	202,893	64,854	267,747	116,129	98,734	214,863
Investment income	3	508	-	508	7	-	7
Income from charitable activities							
Project Income		3,555	-	3,555	149	-	149
Government grants	4	-	90,568	90,568	-	50,591	50,591
Total Income		206,956	155,422	362,378	116,285	149,325	265,610
EXPENDITURE ON:							
Charitable Activities	5	158,844	171,244	330,088	120,696	134,848	255,544
Governance costs	5	8,026	376	8,402	6,540	-	6,540
Total Expenditure		166,870	171,620	338,490	127,236	134,848	262,084
NET INCOME/(EXPENDITURE)		40,086	(16,198)	23,888	(10,951)	14,477	3,526
TRANSFERS BETWEEN FUNDS		-	-	-	-	-	-
NET MOVEMENT IN FUNDS		40,086	(16,198)	23,888	(10,951)	14,477	3,526
RECONCILIATION OF FUNDS							
Total funds brought forward		72,405	17,124	89,529	83,356	2,647	86,003
TOTAL FUNDS CARRIED FORWARD		112,491	926	113,417	72,405	17,124	89,529

UK OVERSEAS TERRITORIES CONSERVATION FORUM

COMPANY NUMBER: 3216892 – ENGLAND AND WALES

BALANCE SHEET AT 31ST MARCH 2023

		2023 £	2022 £
	Notes		
FIXED ASSETS			
Tangible fixed assets	9	-	690
CURRENT ASSETS			
Debtors	10	18,639	28,006
Cash at bank and in hand		109,557	77,796
Total Current Assets		<u>128,196</u>	<u>105,802</u>
CREDITORS			
Amounts falling due within one year	11	14,779	16,963
NET ASSETS		<u>113,417</u>	<u>89,529</u>
FUNDS	12		
Unrestricted funds		112,491	72,405
Restricted funds		926	17,124
TOTAL FUNDS		<u>113,417</u>	<u>89,529</u>

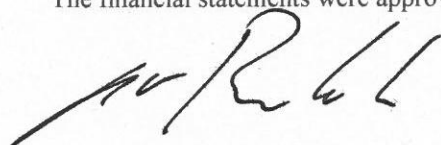
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023, however

The members have required the charitable company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

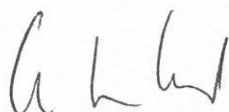
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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 10th July 2023 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 31ST MARCH 2023

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 31ST MARCH 2023

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 £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Subscriptions	3,650	-	3,650	2,300	575	2,875
Donations & tax refund	39,913	2,150	42,063	4,262	97	4,359
Grants receivable	20,948	-	20,948	-	-	-
Donated time & expenses	138,382	62,704	201,086	109,567	98,062	207,629
	<u>202,893</u>	<u>64,854</u>	<u>267,747</u>	<u>116,129</u>	<u>98,734</u>	<u>214,863</u>

3. INVESTMENT INCOME

	2023 £	2022 £
Interest received	<u>508</u>	<u>7</u>

4. INCOME FROM CHARITABLE ACTIVITIES

Grants from DEFRA (Department for Environment, Food and Rural Affairs) totalling £90,568 (2022: 50,591) were received supporting 3 year Darwin Montserrat project (DPLUS155) commencing October 2021.

UK OVERSEAS TERRITORIES CONSERVATION FORUM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023

5. RESOURCES EXPENDED

	Charitable Activity £	Governance Costs £	2023 Total Funds £	Charitable Activity £	Governance Costs £	2022 Total Funds £
Donated time and expenses	197,222		197,222	203,438	-	203,438
Grants Payable	1,995	-	1,995	1,500	-	1,500
Travel and subsistence	2,148		2,148	1,295	-	1,295
Consultancy	11,583		11,583	4,938	-	4,938
Project implementation	94,789		94,789	36,786	-	36,786
Meetings and conferences	2,602	376	2,978	-	-	-
Subscriptions, publications and reference materials	9,972		9,972	743	-	743
Storage and general expenses	207		207	-	-	-
Bank charges	471		471	561	-	561
Accountancy	-	4,988	4,988	-	3,809	3,809
The audit of the charity's accounts	-	2,966	2,966	-	2,696	2,696
Bad debts	1,135		1,135	-	-	-
Legal fees	-	72	72	-	35	35
Postage, stationery, telecoms & IT costs	7,245		7,245	5,593	-	5,593
Small equipment, small equipment repairs and materials	29		29	-	-	-
Depreciation	690		690	690	-	690
Exchange losses	-		-	-	-	-
	<u>330,088</u>	<u>8,402</u>	<u>338,490</u>	<u>255,544</u>	<u>6,540</u>	<u>262,084</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):

	2023 £	2022 £
External scrutiny	<u>2,966</u>	<u>2,696</u>

UK OVERSEAS TERRITORIES CONSERVATION FORUM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023

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

The trustees received no remuneration in the year ended 31st March 2023 (2022: £ nil) in respect of core work.

One trustee was paid remuneration in the year ended 31st March 2023 (2022: nil) for externally funded projects:-

As provided for in the DPLUS155 grant, Dr Mike Pienkowski received consultancy fee of £5,410 for services to the Darwin Montserrat project. From this fee, Dr Pienkowski returned a sum of £4,328 by way of an unconditional donation against which Gift Aid of £1,082 will also be recovered by UKOTCF

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 £3,000 (2022: £-) was reimbursed to 1 (2022: 0) trustees during the year.

All production costs of the book "When the kite builds..." published by the charity during the year were met by Dr & Mrs Pienkowski. UKOTCF pays for these to offset some of the production costs only once they are sold.

A share of proceeds supports charitable activities of the trust. During the year costs incurred associated with the publication are:-

Publication and printing	£3,258
Book Launch & Promotion	£2,670
Total costs	<u>£5,928</u>
Less Book sales (net of postage)	<u>(£2,605)</u>
Net Outlay	<u><u>£3,323</u></u>

The net outlay has been funded by an unconditional donation from Dr & Mrs Pienkowski of £3,000, against which Gift Aid of £750 has also been recovered by UKOTCF, and a donation of 66 copies of the book, value £999.

No trustee or other person related to the charity had any personal interest in any other contract or transaction entered into by the charity during the year (2022: 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.

UK OVERSEAS TERRITORIES CONSERVATION FORUM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023

9. TANGIBLE FIXED ASSETS

	Office Equipment £	Total £
COST OR VALUATION		
At 1 st April 2022	2,070	2,070
Additions	-	-
Disposals	-	-
At 31 st March 2023	<u>2,070</u>	<u>2,070</u>
DEPRECIATION		
At 1 st April 2022	1,380	1,380
Charge for the year	690	690
Eliminated on disposal	-	-
At 31 st March 2023	<u>2,070</u>	<u>2,070</u>
NET BOOK VALUE		
At 31 st March 2023	<u>-</u>	<u>-</u>
At 31 st March 2022	<u>690</u>	<u>690</u>

10. DEBTORS

	2023 £	2022 £
Debtors and accrued income	15,639	13,039
Prepayments	3,000	14,967
	<u>18,639</u>	<u>28,006</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	-	-
Accrued expenses	14,779	16,963
Income in advance	-	-
	<u>14,779</u>	<u>16,963</u>

UK OVERSEAS TERRITORIES CONSERVATION FORUM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
FOR THE YEAR ENDED 31ST MARCH 2023

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £
Fixed assets	-	-	-	690	-	690
Current assets	121,077	7,119	128,196	79,265	26,537	105,802
Current liabilities	8,586	6,193	14,779	7,550	9,413	16,963
	<u>112,491</u>	<u>926</u>	<u>113,417</u>	<u>72,405</u>	<u>17,124</u>	<u>89,529</u>

13. MOVEMENT IN FUNDS

	Balance 1st April 2022 £	Incoming Resources £	Resources Used £	Transfers between Funds £	Balance 31st March 2023 £
Restricted funds					
Data Base and Dissemination	2,197	-	-	-	2,197
Turks and Caicos Development	450	523	(523)	-	450
Montserrat	97	-	-	-	97
Darwin Montserrat	13,805	146,990	(162,208)	-	(1,413)
Montserrat Ecoplay	-	2,150	(1,995)	-	155
Conference	575	5,759	(6,894)	-	(560)
Total Restricted Funds	<u>17,124</u>	<u>155,422</u>	<u>(171,620)</u>	<u>-</u>	<u>926</u>
UNRESTRICTED General Fund	72,405	206,956	(166,870)	-	112,491
TOTAL FUNDS	<u>89,529</u>	<u>362,378</u>	<u>(338,490)</u>	<u>-</u>	<u>113,417</u>

	Balance 1st April 2021 £	Incoming Resources £	Resources Used £	Transfers between Funds £	Balance 31st March 2022 £
Restricted funds					
Data Base and Dissemination	2,197	-	-	-	2,197
Turks and Caicos Development	450	935	(935)	-	450
Montserrat	-	5,499	(5,402)	-	97
Darwin Montserrat	-	110,256	(96,451)	-	13,805
Montserrat Ecoplay	-	-	-	-	-
Conference	-	32,635	(32,060)	-	575
Total Restricted Funds	<u>2,647</u>	<u>149,325</u>	<u>(134,848)</u>	<u>-</u>	<u>17,124</u>
UNRESTRICTED General Fund	83,356	116,285	(127,236)	-	72,405
TOTAL FUNDS	<u>86,003</u>	<u>265,610</u>	<u>(262,084)</u>	<u>-</u>	<u>89,529</u>

UK OVERSEAS TERRITORIES CONSERVATION FORUM

NOTES TO THE FINANCIAL STATEMENTS – CONTINUED **FOR THE YEAR ENDED 31ST MARCH 2023**

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.

14. CONNECTED CHARITIES AND RELATED PARTIES

During the year, included in donated time and expenses was an amount of £158,149 (2022: £138,655) from Trustees/related parties.

As well as donating their time and expertise, the Trustees made unconditional donations of £25,784 (2022: £3,782) 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
Charity No: 1130188

744 Christchurch Road, Boscombe, Bournemouth, BH7 6BZ

15. DONATED TIME AND EXPENSES

Incoming and outgoing resources includes donated time of £197,222 (2022: £203,438) and donated expenses of £3,864 (2022: £4,190)

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 31ST MARCH 2023

	2023	2022
	£	£
INCOMING RESOURCES		
Voluntary income		
Subscriptions and donations of money and time	241,139	214,363
Investment income		
Interest received	508	7
Incoming resources from charitable activities		
Core	20,948	-
Database and Dissemination	-	-
Conference (inc. exchange rate gains)	-	-
Darwin Montserrat	90,568	50,591
Montserrat	-	-
Montserrat Ecoplay	-	-
Turks and Caicos Development	-	-
	<u>111,516</u>	<u>50,591</u>
Other incoming resources		
Sales	3,555	149
Tax refund	5,660	500
	<u>9,215</u>	<u>649</u>
Total incoming resources	<u>362,378</u>	<u>265,610</u>
RESOURCES EXPENDED		
Consultancy	208,805	208,376
Grants Payable	1,995	1,500
Project implementation	94,789	36,786
Travel and subsistence	2,148	1,295
Meetings and conferences	2,978	-
Post, stationery, telecoms and computer costs	7,245	5,593
Subscriptions, publications and reference materials	9,972	743
Storage and general expenses	207	-
Bank charges	471	561
Accountancy and audit	7,954	6,505
Small equipment, equipment repairs and materials	29	-
Depreciation	690	690
Bad debts	1,135	-
Legal fees	72	35
Exchange rate losses	-	-
	<u>338,490</u>	<u>262,084</u>
Net incoming / (outgoing) resources	<u>23,888</u>	<u>3,526</u>

This page does not form part of the statutory financial statement