

THE MAGIC OF LIFE TRUST

England & Wales · Charity number 1159917

Details

Other names	THE MAGIC OF LIFE BUTTERFLY HOUSE
Status	Registered
Legal form	CIO
Registered	2015-01-13
Register	View on the Charity Commission register

Contact

Address	Magic of Life Butterfly House Cwmrheidol Aberystwyth SY23 3NB
Phone	01970 880928
Email	info@magicoflife.org
Website	www.magicoflife.org

Activities

Objects: 1) TO PROMOTE THE CONSERVATION AND PROTECTION OF THE NATURAL ENVIRONMENT BY PROMOTING BIODIVERSITY2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN MATTERS CONCERNING THE NATURAL WORLD FOR THE MUTUAL BENEFIT OF BOTH PEOPLE AND NATURE3) TO ESTABLISH AND MAINTAIN BREEDING PROGRAMS?OF RARE SPECIES OF PLANTS AND ANIMALS

Activities: The Trust oversees the running of The Magic Life Butterfly House in Aberystwyth. The Butterfly House is an educational centre open to the public from Easter through to the end of October. Educational tours and talks are given throughout the day focussing on biodiversity and rain forests. A key aim is to spark an interest in nature. The Trust also owns a collection of over 800 rare plants.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Ceredigion

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£177,544	£201,047	-	-
2023-12-31	£217,972	£160,338	-	-
2022-12-31	£169,452	£136,339	-	-
2021-12-31	£136,020	£104,005	-	-
2020-12-31	£85,196	£79,877	-	-

Trustees

Name	Role	Appointed
Lewis Richards		2015-05-23
SACHA BUSH		2012-04-23
TIMOTHY ALLMAN BA BOTANY		2000-06-01

THE MAGIC OF LIFE TRUST

England & Wales - Charity number 1159917

Accounts



The Magic of Life Trust
Charity Number 1159917
Accounts for the year ended
31st December 2024

The Magic of Life Butterfly House
CwmRheidol
Aberystwyth
Ceredigion
SY23 3NB

Reference and administration

Charity Name: The Magic of Life Trust

Other names: The Magic of Life Butterfly House

Registered Charity Number: 1159917

Charity's address:

The Magic of Life Butterfly House,

CwmRheidol,

Aberystwyth,

Ceredigion,

SY23 3NB

Names of Trustees who manage the Charity:

Dr Peter Jenkins - Chair - whole year

Tim Allman - whole year

Sacha Bush - whole year

Lewis Richards - whole year

Structure, Governance and Management

Legal Entity:

The Magic of Life Butterfly House is a Charitable Incorporated Organisation. In the event of the Trust being wound up, any assets of the Trust remaining after the satisfaction of any proper debts and liabilities shall be given or transferred by the charity trustees to such other charitable institution or institutions having objects similar to the objects of the charity, as the charity trustees may decide.

Funds

Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Type of Governing Document: Constitution

How the Charity is constituted: Charitable Incorporated Organisation

Trustee Selection Methods: Elected by Trustees

Objectives and Activities

- 1) *to promote the conservation and protection of the natural environment by promoting biodiversity*
- 2) *to advance the education of the public in matters concerning the natural world for the mutual benefit of both people and nature*
- 3) *to establish and maintain breeding programs of rare species of plants and animals*

The Charity was registered as a CIO on 13th January 2015. Before that, *The Trust* operated as a not-for-profit organisation constituted on 5th May 2002. All profits are invested back into the Charity. Income is through visitor admission fees and grant-making bodies.

The Trust oversees the running of The Magic of Life Butterfly House. The butterfly house is an educational visitor centre in the Rheidol Valley, Ceredigion. It is open to the public from mid-February to the start of December.

Public Benefit Statement

In 2024 the Magic of Life Butterfly house was open to all members of the Public from the 15th of February to the 1st of December. We had a successful year with a total of 17,500 visitors. This was though down slightly on the previous year (-5%). The income (excluding Gift Aid) for the year was

£184,171, down -3.5% vs. 2023 (£190,948).

The Trust is dedicated to the promotion of education and the conservation of both tropical and indigenous wildlife. This mission is accomplished through maintaining high-quality exhibits of plants and insects that are open to the Public. Our team, comprised primarily of trained biologists, actively engages the public through informative talks on all days that we are open. These presentations are tailored to individual families, with a core emphasis on the ecology and conservation of butterflies and other insects. Ultimately, our aim is to inspire a deep sense of wonder for the Natural World.

This year we consolidated our butterfly breeding programme. We reared 3,260 of our own pupae, including 39 different species of butterflies and moths.

In terms of butterfly conservation, the Manager made a trip out to record and film *The Aesacus Birdwing*, one of the rarest butterflies in the world. This is known from just a few villages in Indonesia and is in grave danger of going extinct. A 28-page document was written on this trip and sent to contacts in the Government in Jakarta as well the Natural History Museum, London. The idea is to promote awareness and the future conservation of this species. The second trip in December was more successful, with at least three females being spotted and filmed.

Other conservation projects continue such as our Pied Flycatcher Breeding Project in the neighbouring Rheidol woods. The *Cynarina* project is still being established where we are trying to develop a method for successfully breeding this rare coral.

In this way, the trustees are complying with their duty to pay due regard to the guidance on public benefit in exercising their powers or duties (Section 4 Charities Act 2006).

Declaration

The Trustees declare that they have approved the Trustees' Report above.

Signed by two trustees on behalf of the Trustees.

Trustee 1:

Full Name: PETER DONNA JENKINS

Signature: 

Date: 7/6/25

Trustee 2:

Full Name:

TIMOTHY PETER AULMAN

Signature:



Date: 7 JUNE 2025

Charity Number 1159917

Independent Examiner's Report to the Trustees

I report on the accounts of the company for the year ended 31 December 2024, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charity's Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

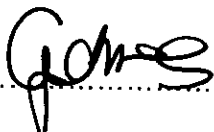
Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the Charities Act; to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Gareth Jones ACMA
26 Bridge Street
Aberystwyth
SY23 1QB

16/5/2025

Date:

Magic of Life Trust

Statement of financial activities 31 December 2024

	2024 Unrestricted Funds £	2024 Total £	2023 Total £
Incoming Resources			
Donations, legacies and grants	313	313	127
Membership subscriptions	59,307	59,307	60,658
Gift aid	-6,627	-6,627	26,970
Admission fees	124,551	124,551	127,142
Bank Interest Income	0	0	3,001
Fundraising	0	0	20
Total incoming resources	177,544	177,544	217,918
Resources expended			
Livestock, horticulture and display	32,665	32,665	24,396
Shop goods	12,842	12,842	11,992
Wages and national insurance	118,487	118,487	92,892
Marketing	2,993	2,993	2,372
Rent	1,814	1,814	1,780
Heating	5,348	5,348	6,565
Insurance	999	999	922
Office and travel costs	13,311	13,311	7,600
Bank charges	1,037	1,037	1,902
Sundries	0	0	0
Write-offs	709	709	0
Depreciation	10,842	10,842	9,917
Total resources expended	201,047	201,047	160,338
Net movement in funds	-23,503	-23,503	57,635
Total funds brought forward	193,784	193,784	136,149
Total funds carried forward	170,281	170,281	193,784

Trustees' Annual Report 2024
The Magic of Life Trust

Magic of Life Trust
Balance Sheet as at 31 December 24

	2024	2023
	Total	Total
	£	£
Fixed assets		
Tangible assets	75,393	73,862
Total fixed assets		
Current assets		
Debtors	6,237	13,227
Cash at bank and in hand	97,740	114,148
Total current assets	103,976	127,375
Creditors: due within one year	9,088	7,452
Total assets less current liabilities	170,281	193,784
Creditors: due after one year	0	0
Net assets	170,281	193,784
Funds of the Charity		
Unrestricted funds	170,281	193,784
Total funds	170,281	193,784

Signed by two trustees on behalf of all of the trustees

M. Jenkins
[Signature]

Date of approval

7/6/25



Notes to the Accounts for the year ended 31 December 2024

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- And with the Charities Act 2011

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

No changes have been made to accounts for previous years.

Note 2. Accounting policies

This standard list of accounting policies has been applied by the charity.

2.1 Incoming resources

- Recognition of incoming resources

These are included in the Statement of Financial Activities when:

- I. The charity becomes entitled to the resources;
- II. The trustees are virtually certain they will receive the resources; and
- III. The monetary value can be measured with sufficient reliability.

- Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

2.2 Expenditure and liabilities

- Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2.3 Assets

- Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Note 3. Details of certain items of expenditure

3.1 Fees for examination

	This year	Last year
	£	£
• Independent examiner's fee	<u>640</u>	<u>625</u>

Note 4. Paid employees

4.1 Staff costs

	This year	Last year
	£	£
Gross wages and salaries	114,055	89,154
Pension costs	<u>4,432</u>	<u>3,738</u>
	<u>118,487</u>	<u>92,892</u>

Note 5. Tangible fixed assets

5.1 Cost

	Balance brought forward	Additions	Balance carried forward
	£	£	£
Plant & machinery	14,794	473	15,267
Butterfly house	33,412	1,932	35,344
Computers	17,806	5,574	23,380
Equipment	74,200	4,393	78,593
Gardens	7,146	0	7,146
Landscaping	8,458	0	8,458
Miscellaneous	1,174	0	1,174
Fixtures & fittings	<u>7,961</u>	<u>0</u>	<u>7,961</u>
	<u>164,950</u>	<u>12,372</u>	<u>177,322</u>

5.2 Accumulated depreciation

	Balance brought forward	Depreciation for the year	Balance carried forward
	£	£	£
Plant & machinery	11,701	534	12,235
Butterfly house	21,636	1,371	23,007
Computers	13,181	3,060	16,241
Equipment	34,314	4,428	38,742
Gardens	3,310	384	3,694
Landscaping	4,344	411	4,755
Miscellaneous	542	63	605
Fixtures & fittings	<u>2,060</u>	<u>590</u>	<u>2,650</u>
	<u>91,088</u>	<u>10,841</u>	<u>101,929</u>

5.3 Net book value

	£
Brought forward	73,862
Carried forward	75,392

THE MAGIC OF LIFE TRUST

England & Wales - Charity number 1159917

Accounts



The Magic of Life Trust

Charity Number 1159917

Accounts for the year ended

31st December 2023

Please sign

The Magic of Life Butterfly House

CwmRheidol

Aberystwyth

Ceredigion

SY23 3NB

Reference and administration

Charity Name: The Magic of Life Trust

Other names: The Magic of Life Butterfly House

Registered Charity Number: 1159917

Charity's address:

The Magic of Life Butterfly House,

CwmRheidol,

Aberystwyth,

Ceredigion,

SY23 3NB

Names of Trustees who manage the Charity:

Dr Peter Jenkins - Chair - whole year

Tim Allman - whole year

Sacha Bush - whole year

Lewis Richards - whole year

Structure, Governance and Management

Legal Entity:

The Magic of Life Butterfly House is a Charitable Incorporated Organisation. In the event of the Trust being wound up, any assets of the Trust remaining after the satisfaction of any proper debts and liabilities shall be given or transferred by the charity trustees to such other charitable institution or institutions having objects similar to the objects of the charity as the charity trustees may decide.

Funds

Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Type of Governing Document: Constitution

How the Charity is constituted: Charitable Incorporated Organisation

Trustee Selection Methods: Elected by Trustees

Objectives and Activities

- 1) to promote the conservation and protection of the natural environment by promoting biodiversity*
- 2) to advance the education of the public in matters concerning the natural world for the mutual benefit of both people and nature*
- 3) to establish and maintain breeding programs of rare species of plants and animals*

The Charity was registered as a CIO on 13th January 2015. Before that, *The Trust* operated as a not-for-profit organisation constituted on 5th May, 2002. All profits are invested back into the Charity. Income is through visitor admission fees and grant-making bodies.

The Trust oversees the running of The Magic of Life Butterfly House. The butterfly house is an educational visitor centre in the Rheidol Valley, Ceredigion. It is open to the public from mid-February to the start of December.

Public Benefit Statement

In 2023, the butterfly house was open to all members of the Public from Feb 15th to the 1st December. We had an extremely successful year with a total of 18,990 visitors, 16% up on last year. Trust income increased by 29%.

The Trust is committed to advancing education and conservation of both tropical and local wildlife. It achieves this through curating high-quality exhibits of plants and invertebrates and by showcasing the diversity of life found in the Tropics. Our staff, many of whom are trained biologists, actively engage the Public with talks throughout the day. These talks are delivered on a family-by-family basis. The core focus of these talks revolves around the ecology and the conservation of plants and invertebrates. Above all, we set out to enthuse a sense of wonder for the Natural World.

In 2023, we made substantial advances in breeding our own butterflies in situ. We reared 3,200 of our own pupae, doubling our previous year's production. This included 39 different species of butterflies and moths. The Public responded very positively to this increase in butterflies.

A new direction recently has been developing our video outreach on Youtube as well as making documentaries abroad. This year we completed a 20-minute documentary on *Passiflora parritae*, one of Colombia's most spectacular but rare plants. The conservation efforts being made on this plant were described though it is still in grave danger of extinction. Subtitles were also made in Spanish. In terms of local Welsh conservation, a video was completed on the Small Pearl-bordered Fritillary in Cwm Soden, Ceredigion. Other videos were made on rain forest dawn and we have started a series on Botany, trying to encourage people to take up studying plants. The manager, Neil Gale, travelled to Colombia to visit one of the butterfly breeders out there, specifically to help breed a rare endemic butterfly, Chersterton's Longwing (*Heliconius erato*). The Trust continues to give ongoing advice over WhatsApp with the breeding of this rare species.

Other conservation projects started this year are the Pied Flycatcher Breeding Project in the neighbouring Rheidol woods as well as setting up a dedicated marine tank to breed the rare

solitary coral, the Cat's eye coral (*Cynarina lacrymalis*). As this species is solitary, it cannot be propagated by fragmentation, leaving the only option to breed it through reproductive spawning.

In this way, the trustees are complying with their duty to pay due regard to the guidance on public benefit in exercising their powers or duties (Section 4 Charities Act 2006).

Declaration

The Trustees declare that they have approved the Trustees' Report above.

Signed by two trustees on behalf of the Trustees.

Trustee 1:

Full Name: PETER DONN JENKINS

Signature:



Date:

1/6/24

Trustee 2:

Full Name: SACHA BUSH

Signature:



Date:

1/6/24

Charity Number 1159917

Independent Examiner's Report to the Trustees

I report on the accounts of the company for the year ended 31 December 2023, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charity's Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the Charities Act; to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Gareth Jones ACMA
26 Bridge Street
Aberystwyth
SY23 1QB

2/5/24

Date:

Magic of Life Trust
Statement of financial activities 31 December 2023


	2023 Unrestricted Funds £	2023 Total £	2022 Total £
Incoming Resources			
Donations, legacies and grants	127	127	653
Membership subscriptions	60,658	60,658	62,611
Gift aid	26,970	26,970	20,704
Admission fees	127,196	127,142	85,476
Bank Interest Income	3,001	3,001	0
Fundraising	20	20	8
Total incoming resources	217,972	217,918	169,452
Resources expended			
Livestock, horticulture and display	24,396	24,396	19,825
Shop goods	11,992	11,992	11,050
Wages and national insurance	92,892	92,892	79,441
Marketing	2,372	2,372	2,269
Rent	1,780	1,780	1,396
Heating	6,565	6,565	5,274
Insurance	922	922	895
Office and travel costs	7,600	7,600	6,913
Bank charges	1,902	1,902	1,229
Sundries		0	0
Write-offs	0	0	300
Depreciation	9,917	9,917	7,747
Total resources expended	160,338	160,338	136,339
Net movement in funds	57,635	57,635	33,112
Total funds brought forward	136,149	136,149	103,037
Total funds carried forward	193,784	193,784	136,149

Magic of Life Trust
Balance Sheet as at 31 December 23

	2023	2022
	Total	Total
	£	£
Fixed assets		
Tangible assets	<u>73,862</u>	<u>63,752</u>
Total fixed assets		
Current assets		
Debtors	13,227	14,764
Cash at bank and in hand	114,148	63,179
Total current assets	<u>127,375</u>	<u>77,943</u>
Creditors: due within one year	<u>7,452</u>	<u>5,546</u>
Total assets less current liabilities	<u>193,784</u>	<u>136,149</u>
Creditors: due after one year	0	0
Net assets	<u>193,784</u>	<u>136,149</u>
Funds of the Charity		
Unrestricted funds	193,784	136,149
Total funds	<u>193,784</u>	<u>136,149</u>

Signed by two trustees on behalf of all of the trustees


.....
Date of approval


.....

1/6/24
.....

1/6/24

Notes to the Accounts for the year ended 31 December 2023

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- And with the Charities Act 2011

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

No changes have been made to accounts for previous years.

Note 2. Accounting policies

This standard list of accounting policies has been applied by the charity.

2.1 Incoming resources

- Recognition of incoming resources

These are included in the Statement of Financial Activities when:

- I. The charity becomes entitled to the resources;
- II. The trustees are virtually certain they will receive the resources; and
- III. The monetary value can be measured with sufficient reliability.

- Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

2.2 Expenditure and liabilities

- Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2.3 Assets

- Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Note 3. Details of certain items of expenditure

3.1 Fees for examination

	This year	Last year
	£	£
• Independent examiner's fee	<u>624</u>	<u>600</u>

Note 4. Paid employees

4.1 Staff costs

	This year	Last year
	£	£
Gross wages and salaries	89,154	76,710
Pension costs	<u>3,738</u>	<u>2,731</u>
	<u>92,892</u>	<u>79,441</u>

Note 5. Tangible fixed assets

5.1 Cost

	Balance brought forward	Additions	Balance carried forward
	£	£	£
Plant & machinery	14,794	0	14,794
Butterfly house	28,601	4,810	33,412
Computers	12,539	5,267	17,806
Equipment	65,761	8,439	74,200
Gardens	6,345	800	7,146
Landscaping	8,458	0	8,458
Miscellaneous	1,174	0	1,174
Fixtures & fittings	<u>7,250</u>	<u>710</u>	<u>7,961</u>
	<u>144,922</u>	<u>20,027</u>	<u>164,950</u>

5.2 Accumulated depreciation

	Balance brought forward	Depreciation for the year	Balance carried forward
	£	£	£
Plant & machinery	11,155	546	11,155
Butterfly house	20,328	1,308	20,328
Computers	11,199	1,982	11,199
Equipment	29,882	4,432	29,882
Gardens	2,884	426	2,884
Landscaping	3,887	457	3,887
Miscellaneous	472	70	472
Fixtures & fittings	<u>1,364</u>	<u>695</u>	<u>1,364</u>
	<u>81,171</u>	<u>9,916</u>	<u>91,088</u>

5.3 Net book value

	£
Brought forward	63,752
Carried forward	73,862

THE MAGIC OF LIFE TRUST

England & Wales - Charity number 1159917

Accounts



The Magic of Life Trust

Charity Number 1159917

Accounts for the year ended

31st December 2022

The Magic of Life Butterfly House

CwmRheidol

Aberystwyth

Ceredigion

SY23 3NB

Reference and administration

Charity Name: The Magic of Life Trust

Other names: The Magic of Life Butterfly House

Registered Charity Number: 1159917

Charity's address:

The Magic of Life Butterfly House,

CwmRheidol,

Aberystwyth,

Ceredigion,

SY23 3NB

Names of Trustees who manage the Charity:

Peter Jenkins - Chair - whole year

Tim Allman - whole year

Sacha Bush - whole year

Lewis Richards - whole year

Structure, Governance and Management

Legal Entity:

The Magic of Life Butterfly House is a Charitable Incorporated Organisation. In the event of the Trust being wound up, any assets of the Trust remaining after the satisfaction of any proper debts and liabilities shall be given or transferred by the charity trustees to such other charitable institution or institutions having objects similar to the objects of the charity as the charity trustees may decide.

Funds

Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Type of Governing Document: Constitution

How the Charity is constituted: Charitable Incorporated Organisation

Trustee Selection Methods: Elected by Trustees

Objectives and Activities

- 1) *to promote the conservation and protection of the natural environment by promoting biodiversity*
- 2) *to advance the education of the public in matters concerning the natural world for the mutual benefit of both people and nature*
- 3) *to establish and maintain breeding programs of rare species of plants and animals*

The Charity was registered as a CIO on 13th January 2015. Before that, *The Trust* operated as a not-for-profit organisation constituted on 5th May, 2002. All profits are invested back into the Charity. Income is through visitor admission fees and grant-making bodies.

The Trust oversees the running of The Magic of Life Butterfly House. The butterfly house is an educational visitor centre in the Rheidol Valley, Ceredigion. It is open to the public from mid-February to the start of December.

Public Benefit Statement

The Trust has an educational and conservation remit. In 2022, the butterfly house was open to the public from February 15th to December 1st. We welcomed a record-breaking 15,500 visitors, which is 22% more than the previous year. This significant increase can be partly attributed to it being our first full year open since the lockdown.

Educational exhibits featuring plants and insects were meticulously maintained, ensuring a high standard of interpretation. Throughout the days when the centre was open, educational tours and talks were conducted, focusing on the ecology and conservation of both tropical and native species

of plants, insects, and their habitats. These tours and interpretations specifically highlighted life cycle histories, evolution and survival traits within habitats such as rainforests, native butterfly gardening, wildflower meadows, and the collective responsibility we all have in addressing the present wave of nature's destruction. Practical measures that individuals can take to contribute to conservation efforts were also frequently brought up as a subject.

Our Conservation and Resources page now offers over 20 Magic of Life Documents, which are regularly updated and expanded. These documents cover a range of topics, including general information on maintaining meadows, peat-free soil, and rainforests, as well as more technical documents on livestock and animal husbandry for zoo conservation. Additionally, we have uploaded documentaries on our YouTube site, showcasing Costa Rica Butterfly farming and first-year tropical botany videos.

This year, we successfully bred over 1,500 butterflies on-site, setting a new record for us. Among these were notable numbers of Zebras (400) and Malachites. We also arranged a plant exchange with Cambridge Botanic Gardens and The National Collection of Passiflora. Additionally, the Manager undertook a trip to Costa Rica, during which he explored potential sites for the Magic of Life Trust to purchase and reforest. The best area identified was the Osa Peninsula, and we continue to monitor any new suitable properties that become available.

By fulfilling their duties in accordance with the guidance on public benefit, the trustees are compliant with Section 4 of the Charities Act 2006.


Declaration

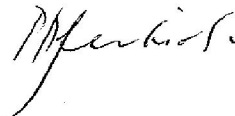
The Trustees declare that they have approved the Trustees' Report above.

Signed by two trustees on behalf of the Trustees.

Full Name: *Sacha Bush*

PETER D. JENKINS

Signature: 



Date: *26/5/2023*

26/5/23

Charity Number 1159917

Independent Examiner's Report to the Trustees

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charity's Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the Charities Act; to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....

Gareth Jones ACMA
26 Bridge Street
Aberystwyth
SY23 1QB

17/5/23

Date:

Trustees' Annual Report 2022
The Magic of Life Trust

Statement of financial activities 31 December 2022

	2022 Unrestricted Funds £	2022 Total £	2021 Total £
Incoming Resources			
Donations, legacies and grants	653	653	16,618
Membership subscriptions	62,611	62,611	21,233
Gift aid	20,704	20,704	5,308
Admission fees	85,476	85,476	90,565
Fundraising	8	8	2,296
Total incoming resources	169,452	169,452	136,020
Resources expended			
Livestock, horticulture and display	19,825	19,825	18,626
Shop goods	11,050	11,050	4,728
Wages and national insurance	79,441	79,441	59,721
Marketing	2,269	2,269	607
Rent	1,396	1,396	1,733
Heating	5,274	5,274	4,684
Insurance	895	895	809
Office and travel costs	6,913	6,913	5,069
Bank charges	1,229	1,229	1,383
Sundries	0	0	168
Write-Offs	300	300	0
Depreciation	7,747	7,747	6,477
Total resources expended	136,339	136,339	104,005
Net movement in funds	33,112	33,112	32,015
Total funds brought forward	103,037	103,037	71,022
Total funds carried forward	136,149	136,149	103,037

Balance Sheet as at 31 December 22

	2022 Total	2021 Total
	£	£
Fixed assets		
Tangible assets	63,752	50,789
Total fixed assets		
Current assets		
Debtors	14,764	5,308
Cash at bank and in hand	63,179	47,594
Total current assets	77,943	52,902
Creditors: due within one year	5,546	654
Total assets less current liabilities	136,149	103,037
Creditors: due after one year	0	0
Net assets	136,149	103,037
Funds of the Charity		
Unrestricted funds	136,149	103,037
Total funds	136,149	103,037

Signed by two trustees on behalf of all of the trustees

A. Sacha B. H.

M. A. D. S.

Date of approval

26/5/2023

26/5/23

Notes to the Accounts for the year ended 31 December 2022

Note 1. Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- And with the Charities Act 2011

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

No changes have been made to accounts for previous years.

Note 2. Accounting policies

This standard list of accounting policies has been applied by the charity.

2.1 Incoming resources

- Recognition of incoming resources

These are included in the Statement of Financial Activities when:

- I. The charity becomes entitled to the resources;
- II. The trustees are virtually certain they will receive the resources; and
- III. The monetary value can be measured with sufficient reliability.

- Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

2.2 Expenditure and liabilities

- Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2.3 Assets

- Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Note 3. Details of certain items of expenditure

3.1 Fees for examination

	This year	Last year
	£	£
• Independent examiner's fee	<u>587</u>	<u>516</u>

Note 4. Paid employees

4.1 Staff costs

	This year	Last year
	£	£
Gross wages and salaries	76,710	57,803
Pension costs	<u>2,731</u>	<u>1,918</u>
	<u>79,441</u>	<u>59,721</u>

Note 5. Tangible fixed assets

5.1 Cost

	Balance brought forward	Additions	Balance carried forward
	£	£	£
Plant & machinery	14,794	0	14,794
Butterfly house	28,049	552	28,601
Computers	12,369	170	12,539
Equipment	51,659	14,102	65,761
Gardens	4,495	1,850	6,345
Landscaping	5,167	3,291	8,458
Miscellaneous	576	598	1,174
Fixtures & fittings	<u>7,105</u>	<u>145</u>	<u>7,250</u>
	<u>124,214</u>	<u>20,981</u>	<u>144,922</u>

5.2 Accumulated depreciation

	Balance brought forward	Depreciation for the year	Balance carried forward
	£	£	£
Plant & machinery	10,513	642	11,155
Butterfly house	19,408	919	20,328
Computers	10,625	574	11,199
Equipment	25,895	3,987	29,882
Gardens	2,500	385	2,884
Landscaping	3,380	508	3,887
Miscellaneous	394	78	472
Fixtures & fittings	<u>710</u>	<u>654</u>	<u>1,364</u>
	<u>73,425</u>	<u>7,747</u>	<u>81,171</u>

5.3 Net book value

	£
Brought forward	50,789
Carried forward	63,752

THE MAGIC OF LIFE TRUST

England & Wales - Charity number 1159917

Accounts

Please sign and return to me



The Magic of Life Trust

Charity Number 1159917

Accounts for the year ended

31st December 2021

The Magic of Life Butterfly House

CwmRheidol

Aberystwyth

Ceredigion

SY23 3NB

Reference and administration

Charity Name: The Magic of Life Trust

Other names: The Magic of Life Butterfly House

Registered Charity Number: 1159917

Charity's address:

The Magic of Life Butterfly House,

CwmRheidol,

Aberystwyth,

Ceredigion,

SY23 3NB

Names of Trustees who manage the Charity:

Peter Jenkins - Chair - whole year

Tim Allman - whole year

Sacha Bush - whole year

Lewis Richards - whole year

Structure, Governance and Management

Legal Entity:

The Magic of Life Butterfly House is a Charitable Incorporated Organisation. In the event of the Trust being wound up, any assets of the Trust remaining after the satisfaction of any proper debts and liabilities shall be given or transferred by the charity trustees to such other charitable institution or institutions having objects similar to the objects of the charity as the charity trustees may decide.

Funds

Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

Type of Governing Document: Constitution

How the Charity is constituted: Charitable Incorporated Organisation

Trustee Selection Methods: Elected by Trustees

Objectives and Activities

- 1) *to promote the conservation and protection of the natural environment by promoting biodiversity*
- 2) *to advance the education of the public in matters concerning the natural world for the mutual benefit of both people and nature*
- 3) *to establish and maintain breeding programs of rare species of plants and animals*

The Charity was registered as a CIO on 13th January 2015. Before that, *The Trust* operated as a not-for-profit organisation constituted on 5th May, 2002. All profits are invested back into the Charity. Income is through visitor admission fees and grant-making bodies.

The Trust oversees the running of The Magic of Life Butterfly House. The butterfly house is an educational visitor centre in the Rheidol Valley, Ceredigion. It is open to the public from Easter to the end of December and through the winter this year.

Public Benefit Statement

The Trust has an educational and conservation remit. In 2021, the butterfly house was open to all members of the public from May 19th to the 1st December. We had 12,400 visitors this year. The first half of the year was dominated by lockdown survival, the second half was busy with visitors who could not otherwise holiday abroad.

Educational exhibits of plants and insects were maintained with a high standard of interpretation. Educational tours and talks were given throughout the day on every day that the centre was open. The subjects of these tours focused on ecology and conservation of both tropical and native

species of plants, insects and their habitats. More specifically, tours and interpretation focused on life cycle histories, evolution and survival traits within given habitats, rain forests, native butterfly gardening, wild flower meadows, how we are all involved in the present wave of nature's destruction and what practical measures we can all take to address conservation.

We built a completely new website compatible with all phones. On our Conservation page, we uploaded over 20 educational documents. These include general pdfs on meadows, peat-free soil but also more technical ones on livestock and animal husbandry for zoo conservation. We also completed conservation videos on Wallace's Golden Birdwing and a Sulawesi coral reef in Indonesia.

We bred over 1000 butterflies for the first time this year, the fruit of our recent push to propagate up more outside plants. Notable species bred in number were glasswings, zebras and malachites. On the tropical marine front, we installed a larger tank which will develop into an exciting educational show for our visitors. Plantwise, we imported a large order of Aroids from Ecuador, mostly Anthuriums and Alocasias. These rare species will form the basis of a conservation collection of those genera. We distributed plants to Hilliers Garden Centre, Butterfly World in Stockton, Stone House Cottage and Cambridge Botanic Gardens, The National Collection of Passiflora. This is part of our conservation strategy to share our living collections to safeguard them.

This year we invested in a compost loo which has proved to be popular. Compost loos act as an sustainable exhibit in themselves; they save hugely on water use and double as an eventual nutrient source for the garden. We also expanded at the back of the premises, laying down gravel paths and building three large cold frames one of them big enough to hold all the Angel's trumpets in winter. These will be used in the summer for breeding caterpillars.

In this way, the trustees are complying with their duty to pay due regard to the guidance on public benefit in exercising their powers or duties (Section 4 Charities Act 2006).

Declaration

The Trustees declare that they have approved the Trustees' Report above.

Signed by two trustees on behalf of the Trustees.

Full Name: *Sacha Bush*.

Signature: *[Signature]*

Date: *01/07/2022*.

L. Richards

L. Richards
↓

117122

Charity Number 1159917

Independent Examiner's Report to the Trustees

I report on the accounts of the company for the year ended 31 December 2021, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charity's Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the Charities Act; to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Kathrine Johnson FCCA
26 Bridge Street
Aberystwyth
SY23 1QB

19-5-22

Date:

Statement of financial activities 31 December 2021

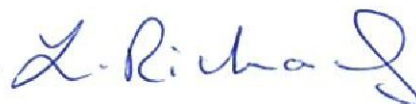
	2021 Unrestricted Funds £	2021 Total £	2020 Total £
Incoming Resources			
Donations, legacies and grants	16,618	16,618	17,472
Membership subscriptions	21,233	21,233	22,592
Gift aid	5,308	5,308	8,833
Admission fees	90,565	90,565	36,299
Fundraising	2,296	2,296	0
Total incoming resources	136,020	136,020	85,196
Resources expended			
Livestock, horticulture and display	18,626	18,626	11,127
Shop goods	4,728	4,728	1,619
Wages and national insurance	59,721	59,721	53,055
Marketing	607	607	2,173
Rent	1,733	1,733	420
Heating	4,684	4,684	3,242
Insurance	809	809	919
Office and travel costs	5,069	5,069	5,316
Bank charges	1,383	1,383	0
Sundries	168	168	0
Depreciation	6,477	6,477	4,363
Total resources expended	104,005	104,005	82,234
Net movement in funds	32,015	32,015	2,962
Total funds brought forward	71,022	71,022	68,060
Total funds carried forward	103,037	103,037	71,022

Balance Sheet as at 31 December 21

	2021 Total	2020 Total
	£	£
Fixed assets		
Tangible assets	<u>50,789</u>	<u>33,925</u>
Total fixed assets		
Current assets		
Debtors	5,308	0
Cash at bank and in hand	47,594	37,589
Total current assets	<u>52,902</u>	<u>37,589</u>
Creditors: due within one year	<u>654</u>	<u>492</u>
Total assets less current liabilities	<u>103,037</u>	<u>71,022</u>
Creditors: due after one year	0	0
Net assets	<u>103,037</u>	<u>71,022</u>
Funds of the Charity		
Unrestricted funds	103,037	71,022
Total funds	<u>103,037</u>	<u>71,022</u>

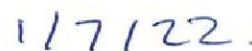
Signed by two trustees on behalf of all of the trustees





Date of approval





Notes to the Accounts for the year ended 31 December 2021

Note 1. Basis of preparation

1.1 Basis of accounting

1.2

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- And with the Charities Act 2011

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year, except for the following:

- The accounts have been prepared on the accruals basis rather than the cash basis.

No changes have been made to accounts for previous years except for the following:

- The accounts have been restated on the accruals basis.

Note 2. Accounting policies

This standard list of accounting policies has been applied by the charity.

2.1 Incoming resources

- Recognition of incoming resources

These are included in the Statement of Financial Activities when:

- I. The charity becomes entitled to the resources;
- II. The trustees are virtually certain they will receive the resources; and
- III. The monetary value can be measured with sufficient reliability.

- Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

2.2 Expenditure and liabilities

- Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

2.3 Assets

- Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost or a reasonable value on receipt.

Note 3. Details of certain items of expenditure

3.1 Fees for examination

	This year	Last year
	£	£
• Independent examiner's fee	<u>516</u>	<u>492</u>
•		

Note 4. Paid employees

4.1 Staff costs

	This year	Last year
	£	£
Gross wages and salaries	57,880	50,820
Pension costs	<u>1,841</u>	<u>2,235</u>
	<u>59,721</u>	<u>53,055</u>

Note 5. Tangible fixed assets

5.1 Cost

	Balance brought forward	Additions	Balance carried forward
	£	£	£
Plant & machinery	14,794	0	14,794
Butterfly house	26,193	1,856	28,049
Computers	11,060	1,309	12,369
Equipment	41,239	10,420	51,659
Gardens	3,269	1,226	4,495
Landscaping	3,881	1,286	5,167
Miscellaneous	436	140	576
Fixtures & fittings	<u>0</u>	<u>7,105</u>	<u>7,105</u>
	<u>100,872</u>	<u>23,342</u>	<u>124,214</u>

5.2 Accumulated depreciation

	Balance brought forward	Depreciation for the year	Balance carried forward
	£	£	£
Plant & machinery	9,757	756	10,513
Butterfly house	18,448	960	19,408
Computers	9,877	748	10,625
Equipment	23,032	2,863	25,895
Gardens	2,278	222	2,500
Landscaping	3,181	199	3,380
Miscellaneous	374	20	394
Fixtures & fittings	<u>0</u>	<u>710</u>	<u>710</u>
	<u>66,947</u>	<u>6,478</u>	<u>73,425</u>

5.3 Net book value

	£
Brought forward	33,925
Carried forward	50,789

THE MAGIC OF LIFE TRUST

England & Wales - Charity number 1159917

Accounts



The Magic of Life Trust

Charity Number 1159917

Receipts and Payments Accounts for the period

1st January 2020 to 31st December 2020

The Magic of Life Butterfly House

CwmRheidol

Aberystwyth

Ceredigion

SY23 3NB

Reference and administration

Charity Name: The Magic of Life Trust

Other names: The Magic of Life Butterfly House

Registered Charity Number: 1159917

Charity's address:

The Magic of Life Butterfly House,

CwmRheidol,

Aberystwyth,

Ceredigion,

SY23 3NB

Names of Trustees who manage the Charity:

Peter Jenkins - Chair - whole year

Tim Allman - whole year

Sacha Bush - whole year

Lewis Richards - whole year

Structure, Governance and Management

Type of Governing Document: Constitution

How the Charity is constituted: Charitable Incorporated Organisation

Trustee Selection Methods: Elected by Trustees

Objectives and Activities

- 1) *to promote the conservation and protection of the natural environment by promoting biodiversity*
- 2) *to advance the education of the public in matters concerning the natural world for the mutual benefit of both people and nature*
- 3) *to establish and maintain breeding programs of rare species of plants and animals*

The Charity was registered as a CIO on 13th January 2015. Before that, *The Trust* operated as a not-for-profit organisation constituted on 5th May, 2002. All profits are invested back into the Charity. Income is through visitor admission fees and grant-making bodies.

The Trust oversees the running of The Magic of Life Butterfly House. The butterfly house is an educational visitor centre in the Rheidol Valley, Ceredigion. It is open to the public from Easter to the end of December and through the winter this year.

Public Benefit Statement

The Trust has an educational and conservation remit. In 2020, the butterfly house was open intermittently due to Covid 19 lockdowns. We had 6000 visitors through compared with 12,000 in 2019. We opened with full social distancing measures in place. A booking system was used to spread visits over the day and the week. Despite this, educational exhibits of plants and insects were maintained to a high standard. Educational tours and talks were given throughout the day on every day that the centre was open. The subjects of these tours focused on ecology and conservation of both tropical and native species of plants, insects and their habitats. More specifically, tours and interpretation focused on life cycle histories, evolution and survival traits within given habitats, rain forests, native butterfly gardening, wild flower meadows, how we are all involved in the present wave of nature's destruction and what practical measures we can all take to address conservation. We also focused strongly on social media this year posting photos or videos most weeks. Many of these have an educational side to them, e.g. the insect-eating plants of Borth Bog.

Financially, our income was down by almost exactly 50% on the previous year, that is a £60,000 loss. We managed to fund-raise £6000 from small Charities, a facebook and website appeal and we were given £12,000 in Government grants. All the staff were buoyed up by the mass of support that we received with the facebook appeal. The £40,000 deficit we then managed by entering into severe austerity and postponing all but absolutely essential maintenance jobs. Three staff were employed compared to the normal six and in the early summer when we were closed this was reduced down to by another half. Fortunately, when we were allowed to open, the summer tourist season went reasonably well. This was due to other tourist attractions being shut and the fact that many people were on staycations. During the winter lockdown, we started selling some our plants

from the displays on ebay as a novel revenue source. We distributed some rare passion vine seeds to seven botanical gardens/national plant collections in Europe just before the Brexit change-over.

In this way, the trustees are complying with their duty to pay due regard to the guidance on public benefit in exercising their powers or duties (Section 4 Charities Act 2006).

Financial statements

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

1. Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice (SORP), and The Charities (Accounts and Reports) Regulations 2008

1.2 Legal entity

The Magic of Life Butterfly House is a Charitable Incorporated Organisation. In the event of the Trust being wound up, any assets of the Trust remaining after the satisfaction of any proper debts and liabilities shall be given or transferred by the charity trustees to such other charitable institution or institutions having objects similar to the objects of the charity as the charity trustees may decide.

1.3 Fund Accounting

Funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust and which have not been designated for other purposes.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Trust is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.5 Resources expended

All expenditure is accounted for on a receipts and payments basis and has been include under categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

1.6 Cash flow

The financial statements do not include a cash flow statement because the Trust is exempt from the requirement to prepare such a statement.

Declaration

The Trustees declare that they have approved the Trustees' Report above.

Signed by two trustees on behalf of the Trustees.

Full Name: L. Richards

S. Bush

Signature: 



Date: 8/10/21

26/10/2021.

The Magic of Life Trust

Charity Number 1159917

Independent Examiner's Report to the Trustees

I report on the accounts of the company for the year ended 31st December 2020, which are set out on pages 10 and 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charity's Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts

present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1) Which gives me reasonable cause to believe that in any material respect the requirements: to keep accounting records in accordance with section 130 of the Charities Act; to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kath Johnson FCCA

Date: 20-03-21

Chartered Accountant

26 Bridge Street

Aberystwyth

SY23 1QB

M/279



**Statement of receipts and payments year ended
31 December 2020**

	2020 Unre- stricted Funds £	2020 Total £	2019 Total £
Receipts			
Donations, legacies and grants	17,472	17,472	75
Membership subscriptions	22,592	22,592	30,295
Gift aid	8,833	8,833	13,492
Admission fees	36,299	36,299	82,758
Fundraising	0	0	575
	<u>85,196</u>	<u>85,196</u>	<u>127,195</u>
Asset and investment sales, etc.	-	-	-
	<u>85,196</u>	<u>85,196</u>	<u>127,195</u>
Payments			
Livestock, horticulture and display	11,127	11,127	20,085
Shop goods	1,619	1,619	9,067
Wages and national insurance	53,055	53,055	60,554
Marketing	2,173	2,173	3,390
Rent	420	420	2,623
Heating	3,242	3,242	2,894
Insurance	919	919	912
Office and travel costs	4,858	4,858	5,560
	<u>77,413</u>	<u>77,413</u>	<u>105,085</u>
Asset and investment purchases etc.	2,464	2,464	7,961
Total payments	<u>79,877</u>	<u>79,877</u>	<u>113,046</u>
Net of receipts / payments	<u>5,319</u>	<u>5,319</u>	<u>14,149</u>
Transfers between funds	-	-	-
Cash funds last year end	32,270	32,270	18,121
Cash funds this year end	<u>37,589</u>	<u>37,589</u>	<u>32,270</u>

Statement of assets and liabilities at 31 December 2020

	2020 Unre- stricted Funds £	2020 Total £	2019 Total £
Cash funds			
Current account	38,301	38,301	32,224
Petty cash	28	28	46
Barclaycard	-740	-740	-
	<u>37,589</u>	<u>38,329</u>	<u>32,270</u>

	2020 Cost £	2020 Current Value £	2019 Current Value £
Assets retained for the charity's own use			
Unrestricted fund			
Plant and machinery	14,793	5,037	5,925
Butterfly house	26,193	7,745	6,839
Computers	11,061	1,183	1,061
Equipment	41,239	18,207	20,050
Gardens	3,269	991	1,101
Landscaping	3,881	700	778
Miscellaneous	436	62	69
	<u>100,872</u>	<u>33,925</u>	<u>35,823</u>

	2020 Amount Due £
Liabilities	
Unrestricted funds	
Accountancy fee due in 1month	492

Signed by two trustees on behalf of all trustees
Signatures

L. Richards

L. Richards

26/10/21

S. Bush

S. Bush

26/10/2021.

Notes to the Accounts for the period ended 31 December 2020

Basis of Accounting:

The accounts are prepared on the receipts and payments basis and include the results of the charity's operations which are described in the Trustees' report, all of which are continuing.

Income:

All income is accounted for as received by the charity. The income is shown gross, with the associated costs included in expenses.

Value Added Tax:

Value Added Tax is not recoverable by the charity, and as such is included in the relevant costs in the receipts and payments Account.

Governance Costs:

Annual accounts and Independent examiner's fee	£492
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Transfers between funds:

There were no transfers between funds; all fund balances and income received were unrestricted.