

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST

England & Wales · Charity number 1174142

Details

Status Registered

Legal form CIO

Registered 2017-08-04

Register [View on the Charity Commission register](#)

Contact

Address Stephenson Smart
Queens Head House
The Street
Acle
Norwich
NR13 3DY

Phone 07729328691

Email info@sbbt.org.uk

Website www.sbbt.org.uk

Activities

Objects: THE ADVANCEMENT OF ENVIRONMENTAL PROTECTION AND IMPROVEMENT, INCLUDING PRESERVATION AND CONSERVATION OF THE NATURAL ENVIRONMENT AND THE PROMOTION OF SUSTAINABLE DEVELOPMENT, IN PARTICULAR FOR THE PROTECTION OF SWALLOWTAIL AND BIRDWING BUTTERFLIES AND OTHER LEPIDOPTERA, BY MEANS INCLUDING BUT NOT RESTRICTED TO EDUCATION, SCIENTIFIC RESEARCH, PRESERVATION, IMPROVEMENT AND CREATION OF HABITAT, CAPTIVE BREEDING AND SUSTAINABLE MANAGEMENT IN THE UK AND WORLDWIDE.

Activities: The mission of the Swallowtail and Birdwing Butterfly Trust is to conserve and protect members of the butterfly family Papilionidae. We do four things: raise financial resources; convene networks and partnerships; catalyse action; and provide scientific and technical support.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Animals, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Australia
- Fiji
- Jamaica
- Malaysia
- Papua New Guinea
- Sri Lanka
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£643	£1,352	-	-
2023-12-31	£105	£2,168	-	-
2022-12-31	£429	£1,874	-	-
2021-12-31	£2,668	£4,055	-	-
2020-12-31	£4,105	£183	-	-

Trustees

Name	Role	Appointed
Dr Martin Graham Partridge	Chair	2025-10-15
Cassandra Barrett		2026-05-27
Clive Huggins		2023-01-11
Dr Mark J G Holmes		2025-01-08
Sara Harvey		2018-10-15
Sophie Hall		2023-01-11
Sophie Ledger		2025-01-08

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST

England & Wales - Charity number 1174142

Accounts

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENT FOR THE PERIOD 01 JANUARY 2024 TO 31 DECEMBER 2024

A Charitable Incorporated Organisation (CIO)
Registered Charity Number: 1174142

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CHARITY INFORMATION

Governing Document:	CIO Constitution dated 09 May 2017, adopted 12 October 2017
Charity Number:	1174142
HMRC Charities Reference:	EW8083
Registered Address:	Swallowtail and Birdwing Butterfly Trust c/o Stephenson Smart Queens Head House The Street, Acle Norwich, UK, NR13 3DY
Independent Examiner	None assigned
Accountants:	None assigned
Solicitors:	None assigned
Bankers:	Barclays Bank PLC, Leicester, LE87 2BB
Social Media Advisor:	PhaseThree Goods, Norwich
Public Relations Advisor:	Holdsworth Associates, Cambridge
Website:	www.sbbt.org.uk
Email:	info@sbbt.org.uk
Telephone:	01493 750207 (registered address only)
Facebook:	https://www.facebook.com/swallowtailandbirdwing/

TRUSTEES' REPORT

The Trustees of the Swallowtail and Birdwing Butterfly Trust (SBBT) take pleasure in presenting this, their sixth formal report and financial statement, covering the period 01 January 2024 to 31 December 2024. The financial statement has been prepared in accordance with the document "CHARITIES SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice". This and future reports will be published on the Charity Commission's website. The Trust's reports are also published on its own website www.sbbt.org.uk.

SBBT established its Constitution as a Charitable Incorporated Organisation on 09 May 2017 and was entered on the Register of Charities, number 1174142, on 04 August 2017. The Trustees formally adopted the Constitution and established the Board of Trustees at their first meeting on 12 October 2017.

Responsibilities

SBBT aspires to meet the standards set in the [Charity Governance Code](#). The Board of Trustees is responsible for approving the strategy and business plans for the Trust, as well as grant-making, performance monitoring, investment planning, reserves and risk management, and remuneration (if any). The Trustees normally meet three or four times a year to execute the Trust's business and are required to call a general meeting of all Members (who, for the time being, are also the Trustees) only in the event of proposals relating to changes to the constitution, dissolution, or amalgamation of the organisation.

All Trustees give their time freely, and no Trustee received remuneration in the period under report. Details of expenses reimbursed to Trustees are disclosed in the accounts. There are no related party transactions. The day-to-day operations of the charity, the implementation of the business plan and the processing and handling of grant applications prior to formal consideration by the Board are all managed by the Trustees.

Organisation

The Swallowtail and Birdwing Butterfly Trust (SBBT) is a charitable incorporated organisation limited by guarantee, governed by its Constitution. The members of the organisation, who have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities, are the Trustees, of whom there must be a minimum of three and a maximum of twelve. Decisions are made by a simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees.

During the period under review, the Trustees were:

Dr Nicholas Mark Collins - Chair (from 12.10.2017)
Sara Frances Harvey - Treasurer (from 15.10.2018)
Sophie Hall (from 05.07.2023)
Clive Huggins (from 11.01.2023)
Dr Martin Partridge – Secretary (from 10.10.2019)
Oliver Leigh-Wood (from 12.10.2017)

The Trust's Patron was: Henry Sackville Barlow OBE (from 12.10.2017)

Following a set-up phase in which the founding Trustees' terms of office were staggered, all Trustees now serve for three years from the Board meeting at which their appointment is confirmed, after which they may be re-appointed for a further two consecutive three-year terms.

The Board keeps the skill requirements for the Trustee body under review and if a Trustee resigns, or additional new Trustees are required, the Board conducts a recruitment process that may include advertising on the SBBT website and in other media as required. SBBT is committed to diversity and welcomes applicants irrespective of gender, sexual orientation, disability, religion, race or age. All are interviewed and invited to attend a Trustee meeting before joining formally. New Trustees are provided with an induction pack that includes full details of their roles and responsibilities, terms and conditions of service, and information about the charity, its strategy and business plans.

It is the Trustees' practice to invite Honorary Advisors and Honorary Coordinators to assist them in specific aspects of the Trust's work. During the period under review, the Trustees were assisted by the following, to whom they are most grateful:

Honorary Advisor Botany: Sara Oldfield OBE
Honorary Advisor CITES: Jonathan Barzdo
Honorary Advisor Butterfly Taxonomy: Richard I. Vane-Wright
Honorary Coordinator for Homerus Swallowtail Studies: John Parnell
Honorary Advisor on Captive Breeding: Richard Bennett
Honorary Coordinator Natewa Swallowtail Studies: Richard Markham

SBBT is satisfied that it has a capable and experienced Board, able to support the Trust's objectives. Should it be advisable, the Trustees will review the Board's effectiveness and may take external advice.

The Key Management Personnel of the charity are the Trustees, and the Trust has no staff. The Trustees are committed to training and development when needed in support of the Trust. The Trust relies heavily on the voluntary work of the Trustees, Honorary Advisors and Honorary Coordinators, who make a vital contribution to the Trust and for which the Trust is grateful.

Origins

In 1985 the International Union for the Conservation of Nature and Natural Resources (IUCN) published *"Threatened Swallowtail Butterflies of the World: The IUCN Red Data Book"* and identified a significant number of threatened species that were subsequently featured in a 1991 publication *"Swallowtail Butterflies: An Action Plan for their Conservation"*. One such species was the subject of a new book *"Queen Alexandra's Birdwing"*, published in 2016, which concluded that "the many proposals for conservation work in relation to *Ornithoptera alexandrae*, have so far borne few practical results". The Swallowtail and Birdwing Butterfly Trust was subsequently conceived and initiated in order to provide scientific, technical and financial support to threatened species and habitats identified in the IUCN swallowtail assessment and other reports.

Following a preliminary meeting on 22 March 2017 online and in Winchcombe, Gloucestershire, to agree on the general principles and direction of the proposed charity, the first formal Board meeting

was held on 12 October 2017, at which time the Constitution, honorary officers, trustees, mission, objectives, priority activities and general operating principles were agreed.

Objectives and Activities

The formal objects of the Trust are “for the advancement of environmental protection and improvement, including preservation and conservation of the natural environment and the promotion of sustainable development, in particular for the protection of swallowtail and birdwing butterflies and other Lepidoptera, by means including but not restricted to education, scientific research, preservation, improvement and creation of habitat, captive breeding and sustainable management in the UK and worldwide.” The Trustees confirm that they have referred to the Charity Commission’s general guidance on public benefit when reviewing the Trust’s work.

The mission of the Swallowtail and Birdwing Butterfly Trust is to conserve and protect members of the Papilionidae, a worldwide family of more than 570 butterfly species, including the largest, most spectacular, and most endangered butterflies on the planet.

This work is generally conceived and executed in the context of the wider butterfly faunas, their foodplants, and the ecosystems of which they are a part.

The Trust addresses its objectives and measures the success of its activities in four ways:

- by identifying need and catalysing action;
- by raising financial resources for conservation activities;
- by convening networks and partnerships and
- by providing scientific and technical support.

The Trust has successfully addressed these objectives through several projects and activities.

- **Queen Alexandra’s Birdwing Butterfly Project**

The project aimed at captive breeding and release of *Ornithoptera alexandrae* at the Higaturu oil palm estate of New Britain Palm Oil Ltd, generously financially supported by the philanthropic arm of Yayasan Sime Darby from 2017, has now concluded, but with only partial success. Work continues under Dr Chris Dahl the entomologist at the Higaturu estate, where a larger flight cage has now been constructed and into which adult males and females have been released. A stereo microscope to aid identification of parasites that have predated the Queen Alexandra’s Birdwing was purchased for the laboratory at Higaturu from SBBT funds.

- **Swallowtails in Britain**

A whole genome study on the British Swallowtail (*Papilio machaon britannicus*), which had never previously been performed, was initiated with Dr Fabien Condamine and his research team at Montpellier University, France. In the summer of 2024, SBBT collected samples under a Natural England license and forwarded them to Dr Condamine for analysis. The findings will be published in a refereed journal.

- **Natewa Swallowtail Project**

The Trust's project in Fiji, which began in 2018 in cooperation with Operation Wallacea, continued with further research and engagement with local organisations. The foodplant of *Papilio natewa* has still to be identified and the butterfly house for which a grant was awarded has proved difficult to maintain. Deforestation for kava production remains a significant risk on the Natewa Peninsula. Some visits to Vusaratu by experts have been initiated by SBBT, to work with community members on agroforestry plantings and eco-tourism development under a grant from the British High Commission, Suva. A major setback occurred in August with the setting of a fire that burned much of the ridge above the village, including almost 2ha of agroforestry trees planted earlier in the year.

- Conservation of Jamaica's Homerus Swallowtail

Due to difficulties in finding local associates, no further work on *Papilio homerus* has been carried out in this year.

- Conservation of the Borneo, or Kinabalu, Birdwing

The conservation work on *Troides andromache* continues in Sabah with support from the Rotary Club in Kota Kinabalu, and we remain in contact with the PhD student whom Dr Stephen Sutton mentored before his recent passing. A butterfly garden has been created to recognise the work of Dr Stephen Sutton. In a great success for SBBT and all those associated with the project, which the Trust initiated, the Kinabalu Birdwing has been recognised as the state butterfly for Sabah.

- World Swallowtail Day

SBBT marked World Swallowtail Day in 2024 by holding a global internet conference on the ecology and conservation of the *Baroniinae* and *Parnassiinae* titled *Saving Swallowtails: Apollos and their allies*. Speakers joined from across the world, including Mexico, Europe, China and Japan. The conference was a big success with numerous people viewing the recorded talks on the charity's YouTube site. The conference was summarised in an article for the Royal Entomological Society's journal *Antenna*.

- Swallowtail Genomic Study

SBBT entered into a collaboration with Dr Fabien Condamine of CNRS in Marseilles, France, to study the genomic makeup of world swallowtails. Gareth Walsh of Butterfly World in Yorkshire is arranging to obtain pupae of key species from Africa in order to start this programme of work.

- Bhutan Glory

The Trust awarded a grant of £1800 (£2080 with costs) to Sonam Dorji for studies on the ecology and conservation of species of Bhutan Glories (*Bhutanitis* species) in a remote part of Bhutan. The project has engaged many local people including school children to appreciate the wildlife in the area and the importance of conservation to preserve the scarce wildlife found here. The Trust's Patron, Henry Barlow, visited the project, and the Trust supplied a quantity of embroidery silks for the production of embroidered butterflies and other threatened species for sale to provide income.

- Outreach

The Trustees reviewed and reinvigorated its website in cooperation with PhaseThreeGoods of Norwich, distributed three editions of the newsletter *Papilio!* to over 450 registrants around the world, and maintained an active presence on Facebook, Twitter and Instagram. The trust's YouTube

channel continues to attract many viewers.

The Chair gave a speech at an art show called 'Art Erasures' by Frances Gynn featuring a large picture of British Swallowtails.

A successful visit by a number of the trustees was made to the NHM Lepidoptera collection, very generously and kindly hosted by Blanca Huertas, Curator of the Lepidoptera collection, the largest in the world.

The Chair presented a lecture to Butterfly Conservation at Hethersett, near Norwich, and to an audience in Dorset.

FINANCIAL REVIEW

As the income for the Trust was below £25,000 during the period under review, an independent examination is not required under the Charities Act 2011 section 145.

The charity's income for the period 01 January 2024 to 31 December 2024 increased to £643 from £105 in 2023. The charity's expenses for the period were £1,352, comprising project equipment purchased (£1,266), and website and sundry other costs (£86). The Trust holds restricted funds of £3,328 for Queen Alexandra's Birdwing.

The charity runs on the goodwill of supporters, volunteer advisors and Trustees and has minimal running costs. This is expected to continue for the foreseeable future.

Reserves

At 31 December 2024 SBBT carried forward unrestricted general funds of £8,598. SBBT holds unrestricted reserves to mitigate against unexpected reductions in income, provide working capital and assist with cash flow. The unrestricted general funds are well above three months general expenditure, which the Trustees would consider to be prudent. However, given the needs of the charity, its annual operating costs and the dependency upon voluntary work, which, in the event of unforeseen circumstances, might need to be paid for during an interim arrangement, the Board aims to hold a minimum reserve of £5,000, and keeps this under review.

Risk Management

The Trustees have examined the major strategic, business and operational risks that the Trust faces, and are satisfied that, with the regular reports they compile for meetings, they have been able to assess these risks and put in hand any necessary actions to reduce or avoid them.

The principal risk is that income from donors might be less than anticipated. This risk is mitigated by retaining sufficient reserves to meet current commitments. A secondary risk is that project executants who have received funds fail to deliver on their commitments. This risk is mitigated by prudent project management procedures. The assets of the Trust are sufficient to meet the commitments currently envisaged. Trustees monitor and assess the impact of all projects undertaken.

A risk register has been prepared and is kept under review. This identifies the major financial, operational, governance/compliance and external risks facing the Charity. Each risk is assessed according to its likelihood and potential impact, and systems and procedures are in place or will be agreed upon to manage those risks.

Plans for the Future Period

The Trust is planning an ambitious three-year research and feasibility evaluation project to deliver a 25-year conservation strategy for the British Swallowtail, in association with English Nature and many partners. SBBT hopes to expand its work into South America and Africa in coming years.

STATEMENT OF FINANCIAL ACTIVITIES

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JANUARY 2024 TO 31 DECEMBER 2024

		RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Income				
Donations and grants received	Note 2	-	643.15	643.15
Total income		-	643.15	643.15
Expenses				
Project equipment purchased	Note 3	2266.34	(1000.00)	1266.34
Other direct charitable expenses	Notes 4,5	-	85.75	85.75
Total expenses		2266.34	(914.25)	1352.09
Net surplus/(deficit)		(2266.34)	1557.40	(708.94)

STATEMENT OF ASSETS AND LIABILITIES

	31-Dec-24	31-Dec-23
Current Assets:	£	£
Debtors	-	-
Cash at bank	11925.81	12634.75
PayPal balance	-	-
	11925.81	12634.75
Less Liabilities:		
Creditors - amounts falling due within one year	-	-
Net assets	11925.81	12634.75
Reserves:		
Unrestricted reserves	8598.13	7040.73
Restricted reserves	3327.68	5594.02
	11925.81	12634.75



Martin Graham Partridge
Chair of Trustees

Date: 28th October 2025

The notes on pages 9 to 11 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2024 to 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of Preparation

The Charitable Incorporated Organisation constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2015 and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling, which is the charity's functional currency.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Funds

Unrestricted funds represent funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific purposes or projects. Restricted funds represent funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific restricted purposes.

Income

All incoming resources are included in the accounts when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Donations and legacies are recognised in the financial statements when the Trust is convinced that there is entitlement to the income, there is certainty of receipt and the amount in question is measurable. Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income may be received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes all costs in relation to generating voluntary income, fundraising events and fundraising trading;
- Expenditure on charitable activities includes costs in relation to all projects, programmes and activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as upon receipt of a full and acceptable proposal in the Trust's project format, or when awards are recognised as expenditure only when the conditions attached to the grants are fulfilled. Grants offered subject to conditions that have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Allocation of support and governance costs

Support costs are those that assist the work of the Trust but do not directly represent charitable activities and include governance costs, administrative costs, depreciation, recruitment, and other costs. They are incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice. These costs include costs related to any independent examination, statutory audit and legal fees.

Support and Governance costs may be allocated across the charitable activities based on an analysis of the time spent on each project.

Tangible Fixed Assets and Depreciation

The Trust currently holds no fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income is measured at the amount due to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors are recognised where the Trust has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Other creditors and accruals are recognised at their settlement amount due.

Tax

HMRC recognised the Swallowtail and Birdwing Butterfly Trust (SBBT) as a charitable incorporated organisation and a charity for tax purposes on 23 October 2017, charity Reference EW80803. SBBT is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. From time to time the Trust will make claims under the Gift Aid scheme and these sums are recorded in the annual accounts.

2. DONATIONS AND GRANTS RECEIVED

In 2024 unrestricted donations were gratefully received from various individuals, none of which exceeded £200.

3. GRANTS PAID AND PAYABLE

	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Stereo microscope	2266.34	(1000.00)	1266.34
	2266.34	(1000.00)	1266.34

4. OTHER DIRECT CHARITABLE EXPENSES

	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Postage, stationery & internet	-	59.99	59.99
Travel and sundry expenses	-	25.76	25.76
Total expenses	-	85.75	85.75

5. TRUSTEE EXPENSES

Trustees made no claims during the period under consideration.

6. RESTRICTED RESERVES

	£
Queen Alexandra's Birdwing Butterfly Project	3327.68
	3327.68

ENDS

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST

England & Wales - Charity number 1174142

Accounts



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENT FOR THE PERIOD 01 JANUARY 2023 TO 31 DECEMBER 2023

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Charity Number:	1174142
HMRC Charities Reference:	EW8083
Registered Address:	Swallowtail and Birdwing Butterfly Trust c/o Stephenson Smart Queens Head House The Street, Acle Norwich, UK, NR13 3DY
Independent Examiner	None assigned
Accountants:	None assigned
Solicitors:	None assigned
Bankers:	Barclays Bank PLC, Leicester, LE87 2BB
Social Media Advisor:	PhaseThree Goods, Norwich
Public Relations Advisor:	Holdsworth Associates, Cambridge
Website:	www.sbbt.org.uk
Email:	info@sbbt.org.uk
Telephone:	01493 750207 (registered address only)
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Objectives and Activities

The formal objects of the Trust are “for the advancement of environmental protection and improvement, including preservation and conservation of the natural environment and the promotion of sustainable development, in particular for the protection of swallowtail and birdwing butterflies and other Lepidoptera, by means including but not restricted to education, scientific research, preservation, improvement and creation of habitat, captive breeding and sustainable management in the UK and worldwide.” The Trustees confirm that they have referred to the Charity Commission’s general guidance on public benefit when reviewing the Trust’s work.

The mission of the Swallowtail and Birdwing Butterfly Trust is to conserve and protect members of the Papilionidae, a worldwide family of more than 570 butterfly species, including the largest, most spectacular, and most endangered butterflies on the planet.

This work is generally conceived and executed in the context of the wider butterfly faunas, their foodplants, and the ecosystems of which they are a part.

The Trust addresses its objectives and measures the success of its activities in four ways:

- by identifying need and catalysing action;
- by raising financial resources for conservation activities;
- by convening networks and partnerships and
- by providing scientific and technical support.

The Trust has successfully addressed these objectives through several projects and activities.

● Queen Alexandra’s Birdwing Butterfly Project

The project aimed at captive breeding and release of *Ornithoptera alexandrae* at the Higaturu oil palm estate of New Britain Palm Oil Ltd supported by Yayasan Sime Darby from 2017, has now concluded without success. Nevertheless, some work continues under Dr Chris Dahl, who has replaced Darren Bito as the entomologist at Higaturu. A larger flight cage is under construction.

● Swallowtails in Britain

In 2023 the populations of *Papilio machaon* in Norfolk reached historic lows, but with no clear explanation. Following the 2022 workshop on fungal pathogens of Milk-parsley, a monitoring programme concluded that the problem that had occurred at Wheatfen had not spread elsewhere. Discussions were held with Butterfly Conservation and Natural England about possible new breeding sites for translocation, including two in Yorkshire.

● Natewa Swallowtail Project

The Trust’s project in Fiji, which began in 2018 in cooperation with Operation Wallacea, continued with further research and engagement with local organisations. The foodplant of *Papilio natewa* has not yet been identified and the butterfly house for which a grant was awarded has proved difficult to maintain. Deforestation for kava production remains a significant risk on the Natewa Peninsula.

- Conservation of Jamaica's Homerus Swallowtail

The Trust withdrew from negotiations for further research on *Papilio homerus* due to spiralling costs. A breeding facility may be attempted on the Mona campus of the University of West Indies but SBBT is not involved.

- Conservation of the Borneo, or Kinabalu, Birdwing

The state government of Sabah adopted *Troides andromache* as its state butterfly, alongside other iconic species such as the Orang Utan. Sadly, [Dr Stephen Sutton](#), to whom we owe so much for this successful project, passed away on 31st December 2023.

- World Swallowtail Day

SBBT marked World Swallowtail Day by initiating plans for a global internet conference on the ecology and conservation of the Baroniinae and Parnassiinae. An international Scientific Steering Group was established to identify potential speakers.

- Swallowtail Genomic Study

SBBT entered into a collaboration with Dr Fabien Condamine of CNRS in Marseilles to study the genomic makeup of swallowtails. Gareth Walsh of Butterfly World is assisting in rearing of certain species for this analysis.

- Bhutan Glory

The Trust awarded a grant of £1800 (£2080 with costs) to Sonam Dorji for studies on the ecology and conservation of species of Bhutan Glories (*Bhutanitis* species) in a remote part of Bhutan. The project has begun well, with the active engagement of local people and the production of video clips of eggs and larval instars as well as adults.

- Outreach

The Trustees have continued to maintain a comprehensive website, distributed three editions of the newsletter *Papilio!* to over 400 registrants around the world, and maintained an active presence on Facebook, Twitter and Instagram. The SBBT Chair presented a talk on "*Saving Swallowtails at Home and Abroad*" to the Cambridge Natural History Society.

FINANCIAL REVIEW

As the income for the Trust was below £25,000 during the period under review, an independent examination is not required under the Charities Act 2011 section 145.

The charity's income for the period 01 January 2022 to 31 December 2022 fell to just £105 from £429 in 2021. The charity's expenses for the period were £2,167, comprising project grants (£2,080), website and sundry other costs (£87). The Trust holds restricted funds of £5,594 for Queen Alexandra's Birdwing.

The charity runs on the goodwill of supporters, volunteer advisors and Trustees and has minimal running costs. This is expected to continue for the foreseeable future.

Reserves

At 31 December 2023 SBBT carried forward unrestricted general funds of £7,040. SBBT holds unrestricted reserves to mitigate against unexpected reductions in income, provide working capital and assist with cash flow. The unrestricted general funds are well above three months general expenditure, which the Trustees would consider to be prudent. However, given the needs of the charity, its annual operating costs and the dependency upon voluntary work, which, in the event of unforeseen circumstances, might need to be paid for during an interim arrangement, the Board aims to hold a minimum reserve of £5,000, and keeps this under review.

Risk Management

The Trustees have examined the major strategic, business and operational risks that the Trust faces, and are satisfied that, with the regular reports they compile for meetings, they have been able to assess these risks and put in hand any necessary actions to reduce or avoid them.

The principal risk is that income from donors might be less than anticipated. This risk is mitigated by retaining sufficient reserves to meet current commitments. A secondary risk is that project executants who have received funds fail to deliver on their commitments. This risk is mitigated by prudent project management procedures. The assets of the Trust are sufficient to meet the commitments currently envisaged. Trustees monitor and assess the impact of all projects undertaken.

A risk register has been prepared and is kept under review. This identifies the major financial, operational, governance/compliance and external risks facing the Charity. Each risk is assessed according to its likelihood and potential impact, and systems and procedures are in place or will be agreed upon to manage those risks.

Plans for the Future Period

The Trust planned an ambitious online conference on the Baroniinae and Parnassiinae and pursued opportunities to study and conserve the Bhutan Glories in Bhutan.

STATEMENT OF FINANCIAL ACTIVITIES

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JANUARY 2023 TO 31 DECEMBER 2023

		RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Income				
Donations and grants received	Note 2	-	105.16	105.16
Total income		-	105.16	105.16
Expenses				
Grants paid	Note 3	0.00	2080.00	2080.00
Other direct charitable expenses	Notes 4,5	-	87.71	87.71
Total expenses		0.00	2167.71	2167.71
Net surplus/(deficit) carried forward at 31st December 2023		0.00	(2062.55)	(2062.55)

STATEMENT OF ASSETS AND LIABILITIES

		31-Dec-23 £	31-Dec-22 £
Current Assets:			
Debtors		-	-
Cash at bank		12634.75	14733.30
PayPal balance		-	-
		12634.75	14733.30
Less Liabilities:			
Creditors - amounts falling due within one year		0.00	0.00
Net assets		12634.75	14733.30
Reserves:			
Unrestricted reserves	Note 6	7040.73	9103.28
Restricted reserves	Note 6	5,594.02	5,5694.02
		12634.75	14697.30

Nicholas Mark Collins
Chair of Trustees



Date: 17 October 2024

The notes on pages 8 to 10 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 to 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Preparation

The Charitable Incorporated Organisation constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2015 and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling, which is the charity's functional currency.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Funds

Unrestricted funds represent funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific purposes or projects. Restricted funds represent funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific restricted purposes.

Income

All incoming resources are included in the accounts when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Donations and legacies are recognised in the financial statements when the Trust is convinced that there is entitlement to the income, there is certainty of receipt and the amount in question is measurable. Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income may be received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes all costs in relation to generating voluntary income, fundraising events and fundraising trading;

- Expenditure on charitable activities includes costs in relation to all projects, programmes and activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as upon receipt of a full and acceptable proposal in the Trust's project format, or when awards are recognised as expenditure only when the conditions attached to the grants are fulfilled. Grants offered subject to conditions that have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Allocation of support and governance costs

Support costs are those that assist the work of the Trust but do not directly represent charitable activities and include governance costs, administrative costs, depreciation, recruitment, and other costs. They are incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice. These costs include costs related to any independent examination, statutory audit and legal fees.

Support and Governance costs may be allocated across the charitable activities based on an analysis of the time spent on each project.

Tangible Fixed Assets and Depreciation

The Trust currently holds no fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income is measured at the amount due to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors are recognised where the Trust has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Other creditors and accruals are recognised at their settlement amount due.

Tax

HMRC recognised the Swallowtail and Birdwing Butterfly Trust (SBBT) as a charitable incorporated organisation and a charity for tax purposes on 23 October 2017, charity Reference EW80803. SBBT is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. From time to time the Trust will make claims under the Gift Aid scheme and these sums are recorded in the annual accounts.

2. DONATIONS AND GRANTS RECEIVED

In 2023 unrestricted donations were gratefully received from G B Easter.

3. GRANTS PAID AND PAYABLE

	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Bhutan Glories project	0.00	2080.00	2080.00
	0.00	2080.00	2080.00

4. OTHER DIRECT CHARITABLE EXPENSES

	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Postage, stationery & internet	-	86.26	86.26
Travel and sundry expenses	-	0.00	0.00
Bank charges	-	1.45	1.45
Total expenses	-	87.71	87.71

5. TRUSTEE EXPENSES

Trustees made no claims during the period under consideration.

6. RESTRICTED RESERVES

	£
Queen Alexandra's Birdwing Butterfly Project	5,594.02
	<u>5,594.02</u>

ENDS

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST

England & Wales - Charity number 1174142

Accounts



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENT FOR THE PERIOD 01 JANUARY 2022 TO 31 DECEMBER 2022

A Charitable Incorporated Organisation (CIO)
Registered Charity Number: 1174142

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CHARITY INFORMATION

Governing Document:	CIO Constitution dated 09 May 2017, adopted 12 October 2017
Charity Number:	1174142
HMRC Charities Reference:	EW8083
Registered Address:	Swallowtail and Birdwing Butterfly Trust c/o Stephenson Smart Queens Head House The Street, Acle Norwich, UK, NR13 3DY
Independent Examiner	None assigned
Accountants:	None assigned
Solicitors:	None assigned
Bankers:	Barclays Bank PLC, Leicester, LE87 2BB
Social Media Advisor:	PhaseThree Goods, Norwich
Public Relations Advisor:	Holdsworth Associates, Cambridge
Website:	www.sbbt.org.uk
Email:	info@sbbt.org.uk
Telephone:	01493 750207 (registered address only)
Facebook:	https://www.facebook.com/swallowtailandbirdwing/

TRUSTEES' REPORT

The Trustees of the Swallowtail and Birdwing Butterfly Trust (SBBT) have the pleasure of presenting this, their fifth formal report and financial statement, covering the period 01 January 2022 to 31 December 2022. The financial statement has been prepared in accordance with the document "CHARITIES SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice". This and future reports will be published on the Charity Commission's website. The Trust's reports are also published on its own website www.sbbt.org.uk.

SBBT established its Constitution as a Charitable Incorporated Organisation on 09 May 2017 and was entered on the Register of Charities, number 1174142, on 04 August 2017. The Trustees formally adopted the Constitution and established the Board of Trustees at their first meeting on 12 October 2017.

Responsibilities

SBBT aspires to comply with the advice of the [Charity Governance Code](#). The Board of Trustees is responsible for approving the strategy and business plan for the Trust, approving the annual budget, grant-making, monitoring performance and for policies on investment, reserves, remuneration (if any) and risk management. The Trustees normally meet three or four times a year to execute the Trust's business and are required to call a general meeting of all Members (who, for the time being, are also the Trustees) only in the event of proposals relating to changes to the constitution, dissolution, or amalgamation of the organisation.

All Trustees give their time freely, and no Trustee received remuneration in the period under report. Details of expenses reimbursed to Trustees are disclosed in the accounts. There are no related party transactions. The day-to-day operations of the charity, the implementation of the business plan and the processing and handling of grant applications prior to formal consideration by the Board are all managed by the Trustees.

Organisation

The Swallowtail and Birdwing Butterfly Trust (SBBT) is a charitable incorporated organisation limited by guarantee, governed by its Constitution. The members of the organisation, who have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities, are the Trustees, of whom there must be a minimum of three and a maximum of twelve. Decisions are made by a simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees.

During the period under review, the Trustees were:

Robert Julian Chetwood (to 19.10.2022)
Dr Nicholas Mark Collins - Chair (from 12.10.2017)
Sara Frances Harvey – Treasurer (from 15.10.2018)
Dr Martin Partridge – Secretary (from 10.10.2019)
Oliver Leigh-Wood (from 12.10.2017)

The Trust's Patron was: Henry Sackville Barlow OBE (from 12.10.2017)

Following a set-up phase in which founding Trustee's terms of office were staggered, all Trustees now serve for three years from the Board meeting at which their appointment is confirmed, after which they may be re-appointed for a further two consecutive terms.

The Board keeps the skill requirements for the Trustee body under review, and if a Trustee resigns, or additional new Trustees are required, the Board conducts a recruitment process that includes advertising on the SBBT website and in other media. SBBT is committed to diversity and welcomes applicants irrespective of gender, sexual orientation, disability, religion, race or age. All are interviewed and invited to attend a Trustee meeting before joining formally. New Trustees are provided with an induction pack that includes full details of their roles and responsibilities, terms and conditions of service, and information about the charity, its strategy and business plan.

It is the Trustees' practice to invite Honorary Advisors and Honorary Coordinators to assist them in specific aspects of the Trust's work from time to time. During the period under review, the Trustees were assisted by the following, to whom they are most grateful:

Honorary Advisor Botany: Sara Oldfield OBE
Honorary Advisor CITES: Jonathan Barzdo
Honorary Advisor Butterfly Taxonomy: Richard I. Vane-Wright
Honorary Coordinator for Homerus Swallowtail Studies: John Parnell
Honorary Advisor on Captive Breeding: Richard Bennett
Honorary Coordinator Natewa Swallowtail Studies: Richard Markham
Honorary Advisor Natewa Swallowtail Studies: Clive Huggins

The Trustees periodically review the Board's effectiveness, with external advice as needed. SBBT is satisfied that it has a capable and experienced Board, able to support the Trust's objectives.

The Key Management Personnel of the charity are the Trustees, and the Trust has no staff. The Trustees are committed to training and development to support the Trust. The Trust relies heavily on the voluntary work of the Trustees, Honorary Advisors and Honorary Coordinators, who make a vital contribution to the Trust and for which the Trust is grateful.

Origins

In 1985 the International Union for the Conservation of Nature and Natural Resources (IUCN) published *"Threatened Swallowtail Butterflies of the World: The IUCN Red Data Book"* and identified a significant number of threatened species which were subsequently featured in a 1991 publication *"Swallowtail Butterflies: An Action Plan for their Conservation"*. One such species was the subject of a new book *"Queen Alexandra's Birdwing"*, published in 2016, which concluded that "the many proposals for conservation work in relation to *Ornithoptera alexandrae*, have so far borne few practical results". The Swallowtail and Birdwing Butterfly Trust was conceived in order to provide scientific, technical and financial support to this and other threatened species and habitats identified in the IUCN assessment, and in the many more detailed reports that followed in its wake.

Following a preliminary meeting on 22 March 2017 online and in Winchcombe, Gloucestershire, to agree on the general principles and direction of the proposed charity, the first formal Board meeting

was held on 12 October 2017, at which time the Constitution, honorary officers, trustees, mission, objectives, priority activities and general operating principles were agreed.

Objectives and Activities

The formal objects of the Trust are “for the advancement of environmental protection and improvement, including preservation and conservation of the natural environment and the promotion of sustainable development, in particular for the protection of swallowtail and birdwing butterflies and other Lepidoptera, by means including but not restricted to education, scientific research, preservation, improvement and creation of habitat, captive breeding and sustainable management in the UK and worldwide.” The Trustees confirm that they have referred to the Charity Commission’s general guidance on public benefit when reviewing the Trust’s work.

The mission of the Swallowtail and Birdwing Butterfly Trust is to conserve and protect members of the Papilionidae, a worldwide family of more than 570 butterfly species, including the largest, most spectacular, and most endangered butterflies on the planet.

This work is generally conceived and executed in the context of the wider butterfly faunas, their foodplants, and the ecosystems of which they are a part.

The Trust addresses its objectives and measures the success of its activities in four ways:

- by identifying need and catalysing action;
- by raising financial resources for conservation activities;
- by convening networks and partnerships and
- by providing scientific and technical support.

The Trust has successfully addressed these objectives through several projects and activities.

- **Queen Alexandra’s Birdwing Butterfly Project**

The Trust helped prepare a plan to conserve *Ornithoptera alexandrae* in Papua New Guinea and executed a public relations campaign that saw coverage in many print and broadcast media. SBBT helped define a project for captive breeding and release and supported its presentation to Yayasan Sime Darby, who agreed financial support directly to the Higaturu oil palm estate of New Britain Palm Oil Ltd for three years, beginning in October 2017. The 2020 closing date has been extended by the funder. In 2020 SBBT funded work showing that the two remaining and separate butterfly populations in Popondetta and the Managalas Plateau are genetically identical and recommended that a regional conservation strategy is therefore advisable. The project is ongoing, and the Trustees receive regular reports but, unfortunately, the COVID epidemic slowed progress during the year under review. However, links were built with “Butterfly World” in the north of England with a view to importing live pupae of species of interest, for educational and scientific purposes.

- **Swallowtails in Britain**

In 2018 the Trust convened a workshop in Norfolk, UK, to examine the status of the two subspecies of *Papilio machaon* that occur in the UK, with a view to strengthening conservation planning and action. The results were published and followed up by two MSc students from the University of East Anglia, whose studies were also published. In 2022 the Trust addressed concerns regarding fungal

pathogens on the food plant, Milk-parsley, by convening a workshop of swallowtail breeding site managers at Wheatfen (09 June 2022). A monitoring methodology was established, and it was subsequently confirmed that the pathogen was not widespread. The work was publicised in an article in *The Guardian* by Patrick Barkham. The Trust is reviewing potential translocation sites for the British Swallowtail.

- Natewa Swallowtail Project

The Trust's project in Fiji, which began in 2018, originally in cooperation with Operation Wallacea, continued with further research engaging local organisations. In 2021 the Trust provided a grant of £2,956 for the project to NatureFiji. Expenditure was delayed locally by the COVID pandemic, but in 2022 *in situ* conservation work resumed with Clive Huggins visiting for a month to study the foodplant and distribution of the butterfly. An additional £830.39 was granted for the project and a captive breeding cage was built under the supervision of Richard Markham, SBBT Honorary Coordinator.

- Conservation of Jamaica's Homerus Swallowtail

In 2018 the Trust provided a grant to the University of West Indies to gather wing samples from living *Papilio homerus* butterflies for DNA analysis, an assessment that remains incomplete but is a precursor to the development of a conservation strategy for the two widely separated populations. An expert geneticist, Fabien Condamine agreed to visit Jamaica, but COVID delayed this visit.

- Conservation of the Borneo or Kinabalu Birdwing

Corné van der Linden from Wageningen University took up an SBBT grant of £600.10 and travelled to Sabah on 11th July to train homestay owners in Kinabalu National Park on the identification of host plants and birdwings in the field for improved surveys, and to develop more sophisticated ecotourism. This project will create tourism value and push back pressures on the Park's boundaries while building a base for future research by students from the Universiti Malaysia Sabah.

- World Swallowtail Day

SBBT inaugurated "World Swallowtail Day" in 2019 and nineteen organisations worldwide joined the initiative. In 2020 the Trust celebrated with a successful photographic competition and a limerick challenge. In 2021 the Trust organised a highly successful online conference, "Saving Swallowtails" held in Eastern and Western hemispheric sessions, attracting more than 150 participants. All presentations were loaded onto YouTube and have received more than 1000 viewings. In 2022 celebrations of World Swallowtail were muted by the COVID pandemic, but SBBT intends to move ahead with World Swallowtail Day in 2023.

- Technical assessments

No technical assessments in addition to the above were undertaken in 2022.

- Outreach

The Trustees have continued to maintain a comprehensive website, distributed several editions of the newsletter *Papilio!* to over 400 registrants worldwide, and maintained an active presence on Facebook, Twitter and Instagram. On 11 March 2022, the Chair presented a lecture on "*Saving Swallowtails at Home and Abroad*" to an audience in the UK.

FINANCIAL REVIEW

As the income for the Trust was below £25,000 during the period under review, an independent examination is not required under the Charities Act 2011 section 145.

The charity's income for the period 01 January 2022 to 31 December 2022 was £429. This compares with income of £2,668 in 2021. The charity's expenses for the period were £1,874, comprising project grants (£1,430), project direct expenses, postage, email, website and travel costs (£444). The Trust holds restricted funds of £5,594 for Queen Alexandra's Birdwing.

The charity runs on the goodwill of supporters, volunteer advisors and Trustees and has minimal running costs. This is expected to continue for the foreseeable future.

Reserves

At 31 December 2022 SBBT carried forward unrestricted general funds of £9,103. SBBT holds unrestricted reserves to mitigate against unexpected reductions in income, provide working capital and assist with cash flow. The unrestricted general funds are above three months general fund expenditure, which the Trustees would consider to be prudent. However, given the needs of the charity, its annual operating costs and the dependency upon voluntary work, which, in the event of unforeseen circumstances, might need to be paid for during an interim arrangement, the Board aims to hold a minimum reserve of £5,000. This reserve policy is kept under review.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Trust faces, and are satisfied that, with the regular reports they compile for meetings, they have been able to assess these risks and put in hand on a timely basis any necessary actions (mainly in relation to the scale of the collaborative activities of the Trust) to lessen or avoid them.

The principal risk is that income from donors might be less than anticipated. This risk is mitigated by retaining sufficient reserves to meet current commitments. A secondary risk is that project executants who have received funds fail to deliver on their commitments. This risk is mitigated by prudent project management procedures. The assets of the Trust are sufficient to meet the commitments currently envisaged. Trustees monitor and assess the impact of all projects undertaken.

A risk register has been prepared and is kept under review. This identifies the major financial, operational, governance/compliance and external risks facing the Charity. Each risk is assessed according to its likelihood and potential impact, and systems and procedures are in place or will be agreed upon to manage those risks.

Plans for the Future Period

The Trust's business plans and operations were delayed by COVID but continued in the year's second half. The Trust is planning an online conference on the Baroniinae and Parnassiinae and in October 2022, explored the potential for a project in Singapore.

STATEMENT OF FINANCIAL ACTIVITIES

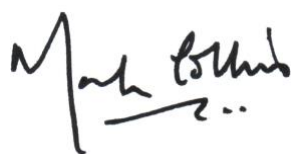
SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JANUARY 2022 TO 31 DECEMBER 2022

		RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Income				
Donations and grants received	Note 2	-	428.92	428.92
Total income		-	428.92	428.92
Expenses				
Grants paid	Note 3	199.50	1,230.99	1,430.49
Other direct charitable expenses	Notes 4,5	-	443.98	443.98
Total expenses		199.50	1,674.97	1,874.47
Net surplus/(deficit) carried forward at 31st December 2022		(199.50)	(1,246.05)	(1,445.55)

STATEMENT OF ASSETS AND LIABILITIES

		31-Dec-22 £	31-Dec-21 £
Current Assets:			
Debtors		-	-
Cash at bank		14,733.30	16,178.85
PayPal balance		-	-
		14,733.30	16,178.85
Less Liabilities:			
Creditors - amounts falling due within one year		36.00	36.00
Net assets		14,697.30	16,142.85
Reserves:			
Unrestricted reserves	Page 6	9,103.28	10,349.33
Restricted reserves	Note 6	5,594.02	5,793.52
		14,697.30	16,142.85

Nicholas Mark Collins
Chair of Trustees



Date: 20 October 2023

The notes on pages 8 to 10 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 to 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Preparation

The Charitable Incorporated Organisation constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2015 and the Charities Act 2011.

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Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Funds

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Income

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Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes all costs in relation to generating voluntary income, fundraising events and fundraising trading;
- Expenditure on charitable activities includes costs in relation to all projects, programmes and activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as upon receipt of a full and acceptable proposal in the Trust's project format, or when awards are recognised as expenditure only when the conditions attached to the grants are fulfilled. Grants offered subject to conditions that have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Allocation of support and governance costs

Support costs are those that assist the work of the Trust but do not directly represent charitable activities and include governance costs, administrative costs, depreciation, recruitment, and other costs. They are incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice. These costs include costs related to any independent examination, statutory audit and legal fees.

Support and Governance costs may be allocated across the charitable activities based on an analysis of the time spent on each project.

Tangible Fixed Assets and Depreciation

The Trust currently holds no fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income is measured at the amount due to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors are recognised where the Trust has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Other creditors and accruals are recognised at their settlement amount due.

Tax

HMRC recognised the Swallowtail and Birdwing Butterfly Trust (SBBT) as a charitable incorporated organisation and a charity for tax purposes on 23 October 2017, charity Reference EW80803. SBBT is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. From time to time the Trust will make claims under the Gift Aid scheme and these sums are recorded in the annual accounts.

2. DONATIONS AND GRANTS RECEIVED

In 2022 unrestricted donations were gratefully received from G B Easter, N M & M M Collins and M G Partridge.

3. GRANTS PAID AND PAYABLE

	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Fiji Nature Conservation Trust	199.50	630.89	830.39
Kinabalu Birdwing Project	-	600.10	600.10
	199.50	1,230.99	1,430.49

4. OTHER DIRECT CHARITABLE EXPENSES

	RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Postage, stationery & internet	-	201.50	201.50
Travel and sundry expenses	-	242.00	242.00
Bank charges	-	0.48	0.48
Total expenses	-	443.98	443.98

5. TRUSTEE EXPENSES

Trustees made total claims of £207.00 for travel expenses during the period under consideration.

6. RESTRICTED RESERVES

	£
Queen Alexandra's Birdwing Butterfly Project	5,594.02
	5,594.02

ENDS

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST

England & Wales - Charity number 1174142

Accounts



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENT FOR THE PERIOD 01 JANUARY 2021 TO 31 DECEMBER 2021

Established 04 August 2017 as a Charitable Incorporated Organisation (CIO)
Registered Charity Number: 1174142

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CHARITY INFORMATION

Governing Document: CIO Constitution dated 09 May 2017
 Charity Number: 1174142
 HMRC Charities Reference: EW8083
 Registered Address: Swallowtail and Birdwing Butterfly Trust
 c/o Hines Harvey Woods
 Queens Head House
 The Street, Acle
 Norwich, UK, NR13 7DY
 Independent Examiner: None assigned
 Accountants: None assigned
 Solicitors: None assigned
 Bankers: Barclays Bank PLC, Leicester, LE87 2BB
 Social Media Advisor: PhaseThree Goods, Norwich
 Public Relations Advisor: Holdsworth Associates, Cambridge
 Website: www.sbbt.org.uk
 Email: info@sbbt.org.uk
 Telephone: 01493 750207 (registered address only)
 Facebook: <https://www.facebook.com/swallowtailandbirdwing/>

TRUSTEES' REPORT

The Swallowtail and Birdwing Butterfly Trust (SBBT) established its Constitution as a Charitable Incorporated Organisation on 09 May 2017 and was entered on the Register of Charities, number 1174142, on 04 August 2017. The Trustees have pleasure in presenting this, their fourth formal report and financial statement, covering the period 01 January 2021 to 31 December 2021.

The financial statement has been prepared in accordance with the document "CHARITIES SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice".

This and future reports will be published on the Charity Commission's website. The Trust's reports are also published on its own website www.sbbt.org.uk.

Responsibilities

The Board of Trustees is responsible for approving the strategy and business plan for the Trust, approving the annual budget, grant-making, monitoring performance and for policies on investment, reserves, remuneration (if any) and risk management. The Board of Trustees normally meets three or four times a year to execute the Trust's business and is required to call a general meeting of all Members (who for the time being are also the Trustees) only in the event of proposals relating to changes to the constitution, dissolution or amalgamation of the organisation.

All Trustees give their time freely and no Trustee received remuneration in the period under report. Details of expenses reimbursed to Trustees are disclosed in the accounts. There are no related party transactions. The day-to-day operations of the charity, the implementation of the business plan and the processing and handling of grant applications prior to formal consideration by the Board are all managed by the Trustees.

Organisation

The Swallowtail and Birdwing Butterfly Trust is a charitable incorporated organisation limited by guarantee, governed by its Constitution. The members of the organisation, who have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities, are the Trustees, of whom there must be a minimum of three and a maximum of twelve. Decisions are made by a simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees.

The Trustees were:

- Robert Julian Chetwood (from 15.10.2018)
- Dr Nicholas Mark Collins - Chair (from 04.08.2017)
- Sara Frances Harvey - Treasurer (from 15.10.2018)
- Dr Martin Partridge - Secretary (from 10.10.2019)
- Oliver Leigh-Wood (from 04.08.2017)

The Trust's Patron was: Henry Sackville Barlow OBE

New Trustees normally serve for a term of three years from the meeting at which their appointment is confirmed, after which time they may be re-appointed for a further two consecutive terms. During the set-up phase it was agreed to stagger the length of terms but the Trust has now progressed into three-year terms for all Trustees.

The Board keeps the skill requirements for the Trustee body under review and in the event that a Trustee resigns or additional new Trustees are required, the Board is responsible for an open and rigorous recruitment process which includes advertising on the website, on other appropriate appointments websites and on wider media, as may be necessary. SBBT is committed to diversity and welcomes applicants irrespective of gender, sexual orientation, disability, religion, race or age. All new potential Trustees are interviewed and, if provisionally accepted, they are invited to attend a Trustee meeting before joining formally. On joining the Board, each Trustee is provided with an induction that includes full details of their roles and responsibilities and terms and conditions of service plus comprehensive information about the charity, including its strategy and business plan.

It is the Trustees' practice to invite Honorary Advisors and Honorary Coordinators to assist them in specific aspects of the Trusts' work from time to time. During the period under review the Trustees were assisted by the following, for which they are most grateful:

Honorary Advisor Botany: Sara Oldfield OBE
Honorary Advisor CITES: Jonathan Barzdo
Honorary Advisor Butterfly Taxonomy: Richard I. Vane-Wright
Honorary Coordinator for Homerus Swallowtail Studies: John Parnell
Honorary Coordinator for Natewa Swallowtail Studies: Clive Huggins
Honorary Advisor on Captive Breeding: Richard Bennett
Honorary Coordinator Natewa Swallowtail Studies: Richard Markham

The Board will in time adopt a process for periodical review of its effectiveness, with external advice as may be needed. At present the Swallowtail and Birdwing Butterfly Trust is satisfied that it has a capable and experienced Board of Trustees able to support the Trust's objectives in the future.

The Key Management Personnel of the charity are the Trustees, and the Trust has no staff. The Trustees are committed to training and development to support the Trust. The Trust relies heavily on the voluntary work of the Trustees, Honorary Advisors and Honorary Coordinators, who make a vital contribution to the Trust and for which the Trust is grateful.

Origins

In 1985 the International Union for the Conservation of Nature and Natural Resources (IUCN) published *“Threatened Swallowtail Butterflies of the World: The IUCN Red Data Book”* and identified a significant number of threatened species which were subsequently featured in a 1991 publication *“Swallowtail Butterflies: An Action Plan for their Conservation”*. One such species was the subject of a new book *“Queen Alexandra’s Birdwing”*, published in 2016, which concluded that “the many proposals for conservation work in relation to *Ornithoptera alexandrae*, have so far borne few practical results”. The Swallowtail and Birdwing Butterfly Trust was conceived in order to provide scientific, technical and financial support to this and other threatened species and habitats identified in the IUCN assessment, and in the many more detailed reports that followed in its wake.

Following a preliminary meeting on 22 March 2017 online and in Winchcombe, Gloucestershire, to agree on the general principles and direction of the proposed charity, the first formal Board meeting was held on 12 October 2017, at which time the Constitution, honorary officers, mission, objectives, priority activities and general operating principles were agreed and confirmed.

Objectives and Activities

The formal objects of the Trust are “for the advancement of environmental protection and improvement, including preservation and conservation of the natural environment and the promotion of sustainable development, in particular for the protection of swallowtail and birdwing butterflies and other Lepidoptera, by means including but not restricted to education, scientific research, preservation, improvement and creation of habitat, captive breeding and sustainable management in the UK and worldwide.” The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning future activities.

The mission of the Swallowtail and Birdwing Butterfly Trust is to conserve and protect members of the Papilionidae, a worldwide family of more than 550 species of butterfly which includes the largest, most spectacular and most endangered species of butterfly on the planet.

This work is generally conceived and executed in the context of the wider butterfly faunas, their foodplants, and the ecosystems of which they are a part.

The Trust addresses its objectives and measures the success of its activities in four ways:

- by identifying need and catalysing action;
- by raising financial resources for conservation activities;
- by convening networks and partnerships and
- by providing scientific and technical support.

During its early years the Trust has successfully addressed these objectives and has initiated and implemented several significant projects and activities.

- Queen Alexandra's Birdwing Butterfly Project

The Trust helped prepare a plan to conserve *Ornithoptera alexandrae* in Papua New Guinea and executed a public relations campaign that saw coverage in many print and broadcast media. SBBT helped define a project for captive breeding and release and supported its presentation to Yayasan Sime Darby, who agreed financial support directly to the Higaturu Oil Palm Estate for three years, beginning in October 2017. The 2020 closing date has been extended by the funder. In 2020 SBBT-funded work showed that the two remaining and separate populations of the species are genetically identical and recommended that a regional conservation strategy is therefore advisable. The project is ongoing, and the Trustees receive regular reports but, unfortunately, the COVID epidemic prevented any progress during the year under review.

- Swallowtails in Britain

In 2018 the Trust convened a workshop in Norfolk, UK, to examine the status of the two subspecies of *Papilio machaon* that occur in the UK, with a view to strengthening conservation planning and action. The results were published and followed up by two MSc students from the University of East Anglia, whose studies were also published. The Trust is now addressing concerns regarding fungal pathogens on the food plant, Milk-parsley.

- Natewa Swallowtail Project

The Trust's project in Fiji, which began in 2018, continued with further research in cooperation with Operation Wallacea and local organisations. In 2021 the Trust provided a grant of £2,956 to NatureFiji and other local organisations for *in situ* conservation work and captive breeding facilities, but expenditure was delayed locally by the COVID pandemic. Richard Markham, an experienced entomologist who owns and operates a local cocoa plantation, was appointed as Honorary Coordinator for Natewa Swallowtail Studies.

- Conservation of Jamaica's Homerus Swallowtail

In 2018 the Trust provided a grant to enable a team from the University of West Indies to gather small wing samples from living *Papilio homerus* butterflies for DNA analysis. This assessment, remains incomplete. It is an essential precursor to development of a conservation strategy for the two widely separated populations of this highly endangered species. The project is slow-moving, but there are plans to send a scientist to study the population's genetic status in 2022/2023.

- Conservation of the Borneo or Kinabalu Birdwing

COVID restrictions prevented Corné van der Linden from Wageningen University from taking up a travel grant to train homestay owners in Kinabalu National Park on the identification of host plants and birdwings in the field, helping to build a

workforce for improved surveys, more sophisticated ecotourism and better appreciation of this important species. Ultimately, this project will create more tourism value and help to push back the many pressures on the Park's boundaries. At the same time, the work helps to build a base for future research by students from the Universiti Malaysia Sabah.

- World Swallowtail Day

SBBT inaugurated "World Swallowtail Day" (WSD) in 2019 and 19 organisations worldwide joined the initiative. In 2020 the Trust celebrated with a successful photographic competition and a limerick challenge. In 2021 the Trust organised a highly successful online conference, "Saving Swallowtails" held in Eastern and Western hemisphere sessions, and attracting more than 150 participants. All presentations were loaded onto YouTube and have received more than 1000 viewings.

- Technical assessments

No technical studies were undertaken in 2021.

- Outreach

To communicate and promote conservation of swallowtails and birdwings, the Trustees have continued to maintain a comprehensive website, distributed several editions of the newsletter *Papilio!* to over 400 registrants worldwide, maintained an active presence on Facebook, Twitter and Instagram, and made a number of lecture presentations to audiences in the UK.

FINANCIAL REVIEW

As the income for the Trust was below £25,000 during the period under review, an independent examination is not required under the Charities Act 2011 section 145.

The charity's income for the period 01 January 2021 to 31 December 2021 was £2,668. This compares with income of £4,105 in 2020. The charity's expenses for the period were £4,055, comprising project grants (£2,957), project direct expenses (£926), postage, email, website and travel costs (£172).

The Trust holds restricted funds of £5,594 for Queen Alexandra's Birdwing and £200 for Fiji (Natewa) Swallowtail project.

The charity runs on the goodwill of supporters, volunteer advisors and Trustees and has minimal running costs. This is expected to continue for the foreseeable future.

Reserves

At 31 December 2021 SBBT carried forward unrestricted general funds of £10,349. SBBT holds unrestricted reserves in order to mitigate against unexpected reductions in income, provide working capital and assist with cash flow. The unrestricted general funds are above the range of 3 months general fund expenditure which the Trustees would consider to be prudent. However, given the needs of the charity, its annual operating costs and the dependency upon voluntary work, which, in the event of unforeseen circumstances, might need to be paid for during an interim arrangement, the Board aims to hold a minimum reserve of £5,000. This reserve policy is kept under review.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Trust faces, and are satisfied that, with the regular reports they compile for meetings, they have been able to assess these risks and to put in hand on a timely basis any necessary actions (mainly in relation to the scale of the collaborative activities of the Trust) to lessen or avoid them.

The principal risk is that income from donors might be less than anticipated. This risk is mitigated by retaining sufficient reserves to meet current commitments. A secondary risk is that project executants who have received funds fail to deliver on their commitments. This risk is mitigated by prudent project management procedures. The assets of the Trust are sufficient to meet the commitments currently envisaged. Trustees monitor and assess the impact of all projects undertaken.

A risk register has been prepared and is kept under regular review. This identifies the major financial, operational, governance/compliance and external risks facing the Charity. Each risk is assessed according to its likelihood and potential

impact, and systems and procedures are in place or will be agreed to manage those risks.

Plans for the Future Period

The Trust had prepared a business plan and budget for 2021 outlining the ways in which its aims would be pursued, but operations were heavily impacted by COVID and were carried forward into 2022.

STATEMENT OF FINANCIAL ACTIVITIES

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST

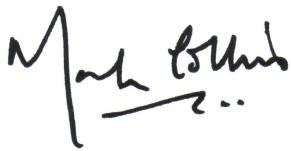
STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JANUARY 2021 TO 31 DECEMBER 2021

		RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Income				
Donations and grants received	Note 2	556.00	2,102.92	2,658.92
Gift Aid tax refund interest	Note 1	-	9.36	9.36
Total income		556.00	2,112.28	2,668.28
Expenses				
Grants paid	Note 3	2,956.50	-	2,956.50
Other direct charitable expenses	Notes 4,5	527.84	570.48	1,098.32
Total expenses		3,484.34	570.48	4,054.82
Net surplus/(deficit) carried forward at 31st December 2021		(2,928.34)	1,541.80	(1,386.54)

STATEMENT OF ASSETS AND LIABILITIES

		31-Dec-21 £	31-Dec-20 £
Current Assets:			
Debtors		-	803.70
Cash at bank		16,178.85	17,870.72
PayPal balance		-	282.32
		16,178.85	18,956.74
Less Liabilities:			
Creditors - amounts falling due within one year		36.00	1,427.35
Net assets		16,142.85	17,529.39
Reserves:			
Unrestricted reserves	Page 6	10,349.33	8,807.53
Restricted reserves	Note 6	5,793.52	8,721.86
		16,142.85	17,529.39

Nicholas Mark Collins
Chair of Trustees



Date: 12 July 2022

The notes on pages 8 to 10 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 to 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Preparation

The Charitable Incorporated Organisation constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2015 and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Funds

Unrestricted funds represent funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific purposes or projects. Restricted funds represent funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific restricted purposes.

Income

All incoming resources are included in the accounts when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Donations and legacies are recognised in the financial statements when the Trust is convinced that there is entitlement to the income, there is certainty of receipt and the amount in question is measurable. Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income may be received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes all costs in relation to generating voluntary income, fundraising events and fundraising trading;
- Expenditure on charitable activities includes costs in relation to all projects, programmes and activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

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Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as upon receipt of a full and acceptable proposal in the Trust's project format, or when awards are recognised as expenditure only when the conditions attached to the grants are fulfilled. Grants offered subject to conditions that have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

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Support and Governance costs may be allocated across the charitable activities based on an analysis of the time spent on each project.

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The Trust currently holds no fixed assets.

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2. DONATIONS AND GRANTS RECEIVED

In 2021 unrestricted donations were gratefully received from S. & G. Easter, N.M. & M.M. Collins, H Neumann, M G Partridge and C F Huggins. In addition, a £500 grant was received from The Royal Entomological Society in support of the Saving Swallowtails conference.

3. GRANTS PAID AND PAYABLE

	RESTRICT ED FUNDS £	UNRESTRI CTED FUNDS £	TOTAL £
Fiji Nature Conservation Trust	2,956.50	-	2,956.50
	<u>2,956.50</u>	<u>-</u>	<u>2,956.50</u>

4. OTHER DIRECT CHARITABLE EXPENSES

	RESTRICT ED FUNDS £	UNRESTRI CTED FUNDS £	TOTAL £
Saving Swallowtails conference	577.86	348.27	926.13
Postage, stationery & internet	-	197.03	197.03
Travel expenses	(50.02)	0.00	(50.02)
Bank charges	-	25.18	25.18
Total expenses	<u>527.84</u>	<u>570.48</u>	<u>1,098.32</u>

5. TRUSTEE EXPENSES

Trustees made total claims of £764.13 for expenses (relating to the Saving Swallowtails conference) during the period under consideration.

6. RESTRICTED RESERVES

	£
Queen Alexandra's Birdwing Butterfly Project	5,594.02
Fiji Swallowtail Project	199.50
	
	5,793.52

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST

England & Wales - Charity number 1174142

Accounts



REPORT OF THE TRUSTEES AND FINANCIAL STATEMENT FOR THE PERIOD 01 JANUARY 2020 TO 31 DECEMBER 2020

Established 04 August 2017 as a Charitable Incorporated Organisation (CIO)
Registered Charity Number: 1174142

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CHARITY INFORMATION

Governing Document:	CIO Constitution dated 09 May 2017
Charity Number:	1174142
HMRC Charities Reference:	EW8083
Registered Address:	Swallowtail and Birdwing Butterfly Trust c/o Hines Harvey Woods Queens Head House The Street, Acle Norwich, UK, NR13 7DY
Independent Examiner	None assigned
Accountants:	None assigned
Solicitors:	None assigned
Bankers:	Barclays Bank PLC, Leicester, LE87 2BB
Social Media Advisor:	PhaseThree Goods, Norwich
Public Relations Advisor:	Holdsworth Associates, Cambridge
Website:	www.sbbt.org.uk
Email:	info@sbbt.org.uk
Telephone:	01493 750207 (registered address only)
Facebook:	https://www.facebook.com/swallowtailandbirdwing/

TRUSTEES' REPORT

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The Trust's Patron was: Henry Sackville Barlow OBE

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Honorary Advisor Botany: Sara Oldfield OBE

Honorary Advisor Insect Rearing: Bill Page
Honorary Advisor CITES: Jonathan Barzdo
Honorary Advisor Butterfly Taxonomy: Richard I. Vane-Wright
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The Key Management Personnel of the charity are the Trustees, and the Trust has no staff at present. The Trustees are committed to training and development to support the effective development of the Trust. The Trust relies heavily on the voluntary work of the Trustees and Honorary Advisors, who make a vital contribution to the Trust and for which the Trust is grateful.

Origins

In 1985 the International Union for the Conservation of Nature and Natural Resources (IUCN) published *"Threatened Swallowtail Butterflies of the World: The IUCN Red Data Book"* and identified a significant number of threatened species which were subsequently featured in a 1991 publication *"Swallowtail Butterflies: An Action Plan for their Conservation"*. One such species was the subject of a new book *"Queen Alexandra's Birdwing"*, published in 2016, which concluded that "the many proposals for conservation work in relation to *Ornithoptera alexandrae*, have so far borne few practical results". The Swallowtail and Birdwing Butterfly Trust was conceived in order to provide scientific, technical and financial support to this and other threatened species and habitats identified in the IUCN assessment, and in the many more detailed reports that followed in its wake.

Following a preliminary meeting on 22 March 2017 online and in Winchcombe, Gloucestershire, to agree the general principles and direction of the proposed charity, the first formal Board meeting was held on 12 October 2017, at which time the Constitution, honorary officers, mission, objectives, priority activities and general operating principles were agreed and confirmed.

Objectives and Activities

The formal objects of the Trust are “for the advancement of environmental protection and improvement, including preservation and conservation of the natural environment and the promotion of sustainable development, in particular for the protection of swallowtail and birdwing butterflies and other Lepidoptera, by means including but not restricted to education, scientific research, preservation, improvement and creation of habitat, captive breeding and sustainable management in the UK and worldwide.” The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning future activities.

The mission of the Swallowtail and Birdwing Butterfly Trust is to conserve and protect members of the Papilionidae, a worldwide family of more than 550 species of butterfly which includes the largest, most spectacular and most endangered species of butterfly on the planet.

This work is generally conceived and executed in the context of the wider butterfly faunas, their foodplants, and the ecosystems of which they are a part.

The Trust addresses its objectives and measures the success of its activities in four ways:

- by identifying need and catalysing action;
- by raising financial resources for conservation activities;
- by convening networks and partnerships and
- by providing scientific and technical support.

During its early years the Trust has successfully addressed these objectives and has initiated and implemented a number of significant projects and activities.

- Queen Alexandra’s Birdwing Butterfly Project

The Trust helped prepare a plan to conserve *Ornithoptera alexandrae* in Papua New Guinea by captive breeding and release and supported its presentation to Yayasan Sime Darby, who agreed financial support directly to the Higaturu Oil Palm Estate for three years, beginning October 2017. The 2020 closing date has been extended by the funder. In 2020 SBBT agreed additional financial support for a consultancy on genetic analysis of the two remaining and separate populations (funds transmitted 2021). This study showed that the populations are from the same taxon and recommended that a regional conservation strategy is advisable. The project is ongoing and the Trustees receive regular reports.

- Richmond Birdwing Project

Ornithoptera richmondia is confined to patches of remaining habitat along Australia’s eastern seaboard. The Trust awarded a grant to the Wildlife Preservation Society of Queensland to assist in the purchase of the foodplant vines needed to extend and consolidate the butterfly’s range. The sub-project supported by SBBT has been successfully completed and satisfactory reports received and reported on the Trust’s website. The wider project is ongoing and the Trust remains in contact.

- Swallowtails in Britain

In 2018 the Trust convened a workshop in Norfolk, UK, to examine the status of the two subspecies of *Papilio machaon* that occur in the UK, with a view to strengthening conservation planning and action. The results were published and followed up by two MSc students from the University of East Anglia, whose studies were also published. Proposals to continue with students in 2020 were drawn up but had to be abandoned due to COVID-19.

- Natewa Swallowtail Project

The Trust's project in Fiji, which began in 2018, continued into 2019 with a further survey in cooperation with Operation Wallacea. Plans to bring a Fijian entomologist to the UK for a familiarisation and training tour in 2020 were cancelled because of the pandemic. However, the Trust negotiated in principle to provide a grant to local organisations for *in situ* conservation work (which commenced in 2021).

- Conservation of Jamaica's Homerus Swallowtail

In 2018 the Trust provided a grant to enable a team from the University of West Indies to gather small wing samples from living *Papilio homerus* butterflies for DNA analysis. This assessment, as yet incomplete, is an essential precursor to development of a conservation strategy for the two widely separated populations of this highly endangered species. The project is slow-moving, but ongoing.

- World Swallowtail Day

SBBT inaugurated "World Swallowtail Day" (WSD) in 2019 and 19 organisations worldwide joined the initiative. In 2020 celebrations were curtailed by the pandemic. However, the Trust celebrated World Swallowtail Day with a successful photographic competition and a limerick challenge.

- Technical assessments

No technical studies were undertaken in 2020.

- Outreach

To communicate and promote conservation of swallowtails and birdwings, the Trustees have continued to maintain a comprehensive website, distributed three editions of the newsletter *Papilio!* to over 300 registrants worldwide in 2020 (2021: more than 400), maintained an active presence on Facebook, Twitter and Instagram, and made a number of lecture presentations to audiences in the UK.

FINANCIAL REVIEW

As the income for the Trust was below £25,000 during the period under review, an independent examination is not required under the Charities Act 2011 section 145.

The charity's income for the period 01 January 2020 to 31 December 2020 was £4,105.39. This compares with income of £2,132.65 in 2019.

The charity's expenses for the period were £183.13, comprising project grants (£0.00), project direct expenses (£0.00), postage, email, website and travel costs (£183.13).

The Trust held restricted funds of £5,544.00 for Queen Alexandra's Birdwing, £3,100.00 for Fiji Natewa Swallowtail project and £77.86 for World Swallowtail Day.

The charity runs on the goodwill of supporters, volunteer advisors and Trustees and has minimal running costs. This is expected to continue for the foreseeable future.

Reserves

At 31 December 2020 SBBT carried forward unrestricted general funds of £8,807.53. SBBT holds unrestricted reserves in order to mitigate against unexpected reductions in income, provide working capital and assist with cash flow. The unrestricted general funds are above the range of 3 months general fund expenditure which the Trustees would normally consider to be prudent. However, given the needs and challenges faced by the charity, its annual operating costs and the current heavy dependency upon voluntary work, which, in the event of unforeseen circumstances, might need to be paid for during an interim arrangement, the Board aims to hold a minimum reserve of £5,000. This reserve policy is kept under review.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Trust faces, and are satisfied that, with the regular reports they compile for meetings, they have been able to assess these risks and to put in hand on a timely basis any necessary actions (mainly in relation to the scale of the collaborative activities of the Trust) to lessen or avoid them.

The principal risk is that income from donors might turn out to be less than anticipated. This risk is mitigated by retaining sufficient reserves to meet current commitments. A secondary risk is that project executants who have received funds fail to deliver on their commitments. This risk is mitigated by prudent project management procedures. The assets of the Trust are sufficient to meet the commitments currently envisaged. Trustees monitor and assess the impact of all projects undertaken.

A formal risk register has been prepared and will be kept under regular review. This identifies the major financial, operational, governance/compliance and external risks facing the Charity. Each risk is assessed according to its likelihood and potential impact, and systems and procedures are in place or will be agreed to manage those risks.

Plans for the Future Period

The Trust prepared a Business Plan and budget for 2021 outlining the ways in which its aims would be pursued. The Business Plan also outlined the Trust's proposals for extending and strengthening its governance, communications and outreach.

STATEMENT OF FINANCIAL ACTIVITIES

SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

		RESTRICTED FUNDS £	UNRESTRICTED FUNDS £	TOTAL £
Income				
Donations	Note 2	3,100.00	1,005.39	4,105.39
Gift Aid tax refund	Note 1	-	-	-
Total income		3,100.00	1,005.39	4,105.39
Expenses				
Grants paid	Note 3	-	-	-
Other direct charitable expenses	Notes 4,5	-	183.13	183.13
Total expenses		-	183.13	183.13
Net surplus/(deficit) carried forward at 31st December 2020		3,100.00	822.26	3,922.26

STATEMENT OF ASSETS AND LIABILITIES

		31-Dec-20 £	31-Dec-19 £
Current Assets:			
Debtors		803.70	803.70
Cash at bank		17,870.72	17,039.43
PayPal balance		282.32	-
		18,956.74	17,843.13
Less Liabilities:			
Creditors - amounts falling due within one year		1,427.35	4,236.00
Net assets		17,529.39	13,607.13
Reserves:			
Unrestricted reserves	Page 6	8,807.53	7,985.27
Restricted reserves	Note 6	8,721.86	5,621.86
		17,529.39	13,607.13

Nicholas Mark Collins
Chair of Trustees



Date: 08 July 2021

The notes on pages 8 to 10 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 to 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Preparation

The Charitable Incorporated Organisation constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2015 and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

Funds

Unrestricted funds represent funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific purposes or projects. Restricted funds represent funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific restricted purposes.

Income

All incoming resources are included in the accounts when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Donations and legacies are recognised in the financial statements when the Trust is convinced that there is entitlement to the income, there is certainty of receipt and the amount in question is measurable. Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income may be received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes all costs in relation to generating voluntary income, fundraising events and fundraising trading;
- Expenditure on charitable activities includes costs in relation to all projects, programmes and activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as upon receipt of a full and acceptable proposal in the Trust's project format, or when awards are recognised as expenditure only when the conditions attached to the grants are fulfilled. Grants offered subject to conditions that have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

Allocation of support and governance costs

Support costs are those that assist the work of the Trust but do not directly represent charitable activities and include governance costs, administrative costs, depreciation, recruitment, and other costs. They are incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice. These costs include costs related to any independent examination, statutory audit and legal fees.

Support and Governance costs may be allocated across the charitable activities based on an analysis of the time spent on each project.

Tangible Fixed Assets and Depreciation

The Trust currently holds no fixed assets.

Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income is measured at the amount due to be received.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors are recognised where the Trust has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Other creditors and accruals are recognised at their settlement amount due.

Tax

HMRC recognised the Swallowtail and Birdwing Butterfly Trust as a charitable incorporated organisation and a charity for tax purposes on 23 October 2017, charity Reference EW80803. SBBT is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. From time to time the Trust will make claims under the Gift Aid scheme and these sums are recorded in the annual accounts.

2. DONATIONS

In 2020 unrestricted donations were gratefully received from S. Meredith, R Grassby-Lewis, N.M. & M.M. Collins, S. & G. Easter, M.J. Friend and O. Leigh-Wood. In addition, a donation was received from O. Leigh-Wood for the Fiji (Natewa) Swallowtail project.

3. GRANTS PAID AND PAYABLE

RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL
£	£	£
-	-	-
-	-	-

4. OTHER DIRECT CHARITABLE EXPENSES

	RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL
	£	£	£
Postage & stationery	-	136.28	136.28
Travel expenses	-	23.20	23.20
Bank charges	-	23.65	23.65
Total expenses	-	183.13	183.13

5. TRUSTEE EXPENSES

A Trustee made a claim of £23.20 for expenses (other than direct project expenses) during the period under consideration.

6. RESTRICTED RESERVES

	£
Queen Alexandra's Birdwing Butterfly Project	5,544.00
Fiji Natewa Swallowtail Project	3,100.00
World Swallowtail Day	77.86
	<u>8,721.86</u>

ENDS