



# 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

## CONTENTS

Charity Information	1	
Trustees' Report	2	
Responsibilities	2	
Organisation		2
Origins	3	
Objectives and Activities	4	
Financial Review	6	
Reserves	6	
Risk Management		6
Plans for the Future Period		6
Statement of Financial Activities		7
Notes to the Financial Statements		8-10

## 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](http://www.sbbt.org.uk)  
Email: [info@sbbt.org.uk](mailto: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](http://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 £
<b>Income</b>				
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
<b>Total income</b>		556.00	2,112.28	2,668.28
<b>Expenses</b>				
Grants paid	Note 3	2,956.50	-	2,956.50
Other direct charitable expenses	Notes 4,5	527.84	570.48	1,098.32
<b>Total expenses</b>		3,484.34	570.48	4,054.82
<b>Net surplus/(deficit) carried forward at 31st December 2021</b>		(2,928.34)	1,541.80	(1,386.54)

### STATEMENT OF ASSETS AND LIABILITIES

		31-Dec-21 £	31-Dec-20 £
<b>Current Assets:</b>			
Debtors		-	803.70
Cash at bank		16,178.85	17,870.72
PayPal balance		-	282.32
		16,178.85	18,956.74
<b>Less Liabilities:</b>			
Creditors - amounts falling due within one year		36.00	1,427.35
<b>Net assets</b>		16,142.85	17,529.39
<b>Reserves:</b>			
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

Mark Bell

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.

### **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 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

	<b>RESTRICT ED FUNDS £</b>	<b>UNRESTRI CTED FUNDS £</b>	<b>TOTAL £</b>
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

	<b>RESTRICT ED FUNDS £</b>	<b>UNRESTRI CTED FUNDS £</b>	<b>TOTAL £</b>
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
<b>Total expenses</b>	<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
	
	<hr/> 5,793.52 <hr/>