

## **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:	<a href="http://www.sbbt.org.uk">www.sbbt.org.uk</a>
Email:	<a href="mailto:info@sbbt.org.uk">info@sbbt.org.uk</a>
Telephone:	01493 750207 (registered address only)
Facebook:	<a href="https://www.facebook.com/swallowtailandbirdwing/">https://www.facebook.com/swallowtailandbirdwing/</a>

## 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](http://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 £
<b>Income</b>				
Donations and grants received	Note 2	-	643.15	643.15
<b>Total income</b>		-	643.15	643.15
<b>Expenses</b>				
Project equipment purchased	Note 3	2266.34	(1000.00)	1266.34
Other direct charitable expenses	Notes 4,5	-	85.75	85.75
<b>Total expenses</b>		2266.34	(914.25)	1352.09
<b>Net surplus/(deficit)</b>		(2266.34)	1557.40	(708.94)

## STATEMENT OF ASSETS AND LIABILITIES

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



Martin Graham Partridge  
Chair of Trustees

Date: 28<sup>th</sup> 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
<b>Total expenses</b>	-	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**