

**REGISTERED COMPANY NUMBER: 09660396 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1180365**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2021  
for  
Thin Green Line Foundation UK Ltd

Michael Goddard  
Chartered Certified Accountant  
57 Markfield Road  
Caterham  
Surrey  
CR3 6RQ

Thin Green Line Foundation UK Ltd

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for the Year Ended 30 June 2021

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## Thin Green Line Foundation UK Ltd

### Report of the Trustees for the Year Ended 30 June 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

09660396 (England and Wales)

##### **Registered Charity number**

1180365

##### **Registered office**

C/O Knights PLC  
400 Dashwood Lang Road  
Weybridge  
KT15 2HJ

##### **Trustees**

Ms J Cary-Elwes

M F Coyle

- resigned 1.2.21

G Fava

C Lockyer

Lord A J Randall

- appointed 15.4.21

I M Redmond OBE

Ms A F Varney

S Willmore

##### **Company Secretary**

##### **Independent examiner**

Michael Goddard

Chartered Certified Accountant

57 Markfield Road

Caterham

Surrey

CR3 6RQ

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a company limited by guarantee, incorporated on 29 June 2015, governed by its Memorandum and Articles of Association. It is a registered charity with the Charity Commission for England and Wales.

##### **Recruitment and appointment of new trustees**

As set out in the Articles of Association, trustees are appointed by resolution of the trustees and hold office until they resign or are removed.

##### **Induction and training of new trustees**

New trustees receive a welcome pack that includes the charity's annual report and accounts together with minutes of three previous board meetings. In addition new trustees receive a copy of the Charity Commission guidance booklet 'The Essential Trustee - What You Need To Know'. The annual budget, latest management accounts, governing document, details of other trustees, dates of forthcoming meetings are also included.

##### **Organisational structure**

The board of trustees administers the charity. The board meets three times a year. From time to time short-term working groups are also set up to consider specific areas, being disbanded once the objectives have been met. An executive officer is appointed by the board to manage the day-to-day operations of the charity. To facilitate effective operations, the executive officer has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and programme activities.

Report of the Trustees  
for the Year Ended 30 June 2021

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

None of the trustees receive remuneration or other benefits from their work with the charity. Any connection between a trustee or executive of the charity with any supplier or beneficiary of the charity must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Trustees may be reimbursed for out of pocket expenses, for example when travelling to represent the charity. Trustees did not receive any other payments.

**Risk management**

The trustees have assessed the major risks that are faced by the charity and are satisfied that systems are in place to mitigate their potential impact.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Through our work we aim to ensure that:

- Wildlife rangers are valued for their vital role at the front line of conservation
- Wildlife rangers, when in contact situations with poachers, have the ability to protect themselves and the first aid training to save lives in an emergency
- Wildlife rangers are provided with decent living conditions and a living wage
- Wildlife rangers are provided with the skills and tools they need
- Wildlife rangers' families and communities have on-going support when rangers are injured or killed in the line of duty.

Underpinning our work is our objective of supporting conservation and advancing environmental protection.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**ACHIEVEMENT AND PERFORMANCE**

Income grew during this year, from fundraisers, major donors and individuals, all of whom we thank for their generosity and support. This has enabled us to increase in turn our expenditure in the field, delivering grants to directly support wildlife rangers in their work, based on the objectives set out above.

During the year, we supported the families of six fallen rangers who had been killed in Virunga National Park, and three other fallen rangers' families, one from each of Nigeria, Liberia and Zambia.

In terms of field projects, we sent £5,000 to Lemur Love in Madagascar through the Tusk Trust Ranger Challenge, funding wildlife rangers working in 4 different locations across the country, protecting 17 lemur species, including 6 which are listed as critically endangered.

£4,500 was given to the African Conservation Foundation to fund, train and equip community rangers operating in challenging conditions who are working to protect a forest area supporting several landmark species, including the critically endangered Cross River Gorilla, which is the rarest of the gorilla subspecies, has fewer than 300 individuals left in the wild.

We continued to support Ape Alliance during the year with funds allocated from Oak Foundation for this purpose.

Finally, £4,000 was sent to Liberia to buy mobile phones for the local wildlife rangers to support their efforts against illegal wildlife trafficking and the bushmeat trade.

Report of the Trustees  
for the Year Ended 30 June 2021

**FINANCIAL REVIEW**

**Reserves policy**

The trustees have reviewed the reserves policy and concluded that the fund should endeavour to maintain free reserves at a level of three months' forecast operating costs. This is in order to give the charity the ability to respond to any emergency situations that may arise in the field and to provide a cushion against any sudden shortfall in fundraising income.

As at 30 June 2021 unrestricted general fund free reserves were £12,219. Due to the unpredictability and volatility of the donation income as the charity becomes established in the UK and Europe, together with the ongoing impact of Covid-19 on rangers worldwide and the development of the grant programme, the trustees are comfortable with holding reserves at this level at this date.

At the year-end a total of £2,300 was held in restricted funds, and the trustees are satisfied that the charity's assets are available and adequate to fulfil the obligations of the charity in respect of each restricted fund.

**Investment policy and objectives**

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees see fit. The Trustees, having regard to the liquidity requirements of the charity and the often emergency support that it provides to wildlife rangers, have kept available funds in instant access bank accounts.

Total income for the year of £31,946 (2020: £23,985) showed a 33 % increase against 2020's income of £7,961. This was due to some significant individual donations, as well as growth in the online monthly supporter base following on from the launch of the credit card donation facility on the website. Gift Aid on the donations delivered some £1,695 of further income for the year (2020: £0).

Expenditure for the year was principally focused on grants to support wildlife rangers, which amounted to £39,652 (2020: £10,000). Net income for 2021 showed a deficit of £17,723 (2020: net income £6,404); driven principally by the level of the grants made to rangers in the year. This deficit was delivered in both restricted, £7,200 (2020: net income £9,500) and unrestricted funds, £10,523 (2020: £3,096).

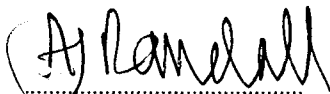
**FUTURE PLANS**

Following the ongoing development of the website, there will be increased focus on social media channels and press engagement to increase awareness of the charity's work, attract further donors, support more projects in the field and to provide an advocacy platform for wildlife rangers.

Covid -19 has had a dramatic impact across the globe; in particular, it has increased the poaching risks faced by rangers as the lack of tourist support hits local employment and communities. A Covid-19 emergency fund has been established and continues to be used to support rangers directly impacted.

Emergency relief will continue to be sent through our fallen ranger fund to support bereaved families, helping to cover costs such as housing and education. We are also providing funding for projects supporting rangers in the field through our local partners, these currently include the funding of community-based wildlife rangers in West Africa, providing equipment for rangers in Sri Lanka working with wild elephants and supporting training and equipment for rangers in Peru

Approved by order of the board of trustees on 9 March 2022 and signed on its behalf by:



Lord A J Randall - Trustee

Independent Examiner's Report to the Trustees of  
Thin Green Line Foundation UK Ltd

I report on the accounts of the company for the year ended 30 June 2021, which are set out on pages five to ten.

**Responsibilities and basis of report**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Michael Goddard  
Chartered Certified Accountant  
57 Markfield Road  
Caterham  
Surrey  
CR3 6RQ

Date: 9/3/2022

Thin Green Line Foundation UK Ltd

Statement of Financial Activities  
for the Year Ended 30 June 2021

	Notes	Unrestricted fund £	Restricted fund £	30.6.21 Total funds £	30.6.20 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		13,673	18,273	31,946	23,985
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	2	9,417	-	9,417	6,981
<b>Charitable activities</b>					
Supporting Park Rangers		14,179	25,473	39,652	10,000
<b>Governance costs</b>		600	-	600	600
<b>Total resources expended</b>		24,196	25,473	49,669	17,581
<b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(10,523)	(7,200)	(17,723)	6,404
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		22,742	9,500	32,242	25,838
<b>TOTAL FUNDS CARRIED FORWARD</b>		12,219	2,300	14,519	32,242

The notes form part of these financial statements

Thin Green Line Foundation UK Ltd

Balance Sheet  
At 30 June 2021

	Notes	Unrestricted fund £	Restricted fund £	30.6.21 Total funds £	30.6.20 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	4	192	-	192	2,485
Cash at bank		12,627	2,300	14,927	33,171
		<u>12,819</u>	<u>2,300</u>	<u>15,119</u>	<u>35,656</u>
<b>CREDITORS</b>					
Amounts falling due within one year	5	(600)	-	(600)	(3,414)
<b>NET CURRENT ASSETS</b>		<u>12,219</u>	<u>2,300</u>	<u>14,519</u>	<u>32,242</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,219</u>	<u>2,300</u>	<u>14,519</u>	<u>32,242</u>
<b>NET ASSETS</b>		<u>12,219</u>	<u>2,300</u>	<u>14,519</u>	<u>32,242</u>
<b>FUNDS</b>	6				
Unrestricted funds				12,219	22,742
Restricted funds				2,300	9,500
<b>TOTAL FUNDS</b>				<u>14,519</u>	<u>32,242</u>

The notes form part of these financial statements



Thin Green Line Foundation UK Ltd

Balance Sheet - continued

At 30 June 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 9 March 2022 and were signed on its behalf by:



Lord A J Randall -Trustee

Notes to the Financial Statements  
for the Year Ended 30 June 2021

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

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

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. COSTS OF GENERATING VOLUNTARY INCOME**

	30.6.21	30.6.20
	£	£
Support costs	9,417	6,981
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.21	30.6.20
	£	£
Trade debtors	49	-
PayPal	37	1,285
Prepayments	106	1,200
	<u>          </u>	<u>          </u>
	192	2,485
	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.21 £	30.6.20 £
Trade creditors	600	3,414

6. MOVEMENT IN FUNDS

	At 1.7.20 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
General fund	22,742	(10,523)	12,219
<b>Restricted funds</b>			
Restricted	9,500	(7,200)	2,300
<b>TOTAL FUNDS</b>	<u>32,242</u>	<u>(17,723)</u>	<u>14,519</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,673	(24,196)	(10,523)
<b>Restricted funds</b>			
Restricted	18,273	(25,473)	(7,200)
<b>TOTAL FUNDS</b>	<u>31,946</u>	<u>(49,669)</u>	<u>(17,723)</u>

Comparatives for movement in funds

	At 1.7.19 £	Net movement in funds £	At 30.6.20 £
<b>Unrestricted Funds</b>			
General fund	25,838	(3,096)	22,742
<b>Restricted Funds</b>			
Restricted	-	9,500	9,500
<b>TOTAL FUNDS</b>	<u>25,838</u>	<u>6,404</u>	<u>32,242</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2021

6. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,485	(7,581)	(3,096)
<b>Restricted funds</b>			
Restricted	19,500	(10,000)	9,500
<b>TOTAL FUNDS</b>	<u>23,985</u>	<u>(17,581)</u>	<u>6,404</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.19 £	Net movement in funds £	At 30.6.21 £
<b>Unrestricted funds</b>			
General fund	25,838	(13,619)	12,219
<b>Restricted funds</b>			
Restricted	-	2,300	2,300
<b>TOTAL FUNDS</b>	<u>25,838</u>	<u>(11,319)</u>	<u>14,519</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	18,158	(31,777)	(13,619)
<b>Restricted funds</b>			
Restricted	37,773	(35,473)	2,300
<b>TOTAL FUNDS</b>	<u>55,931</u>	<u>(67,250)</u>	<u>(11,319)</u>