

**TURTLE DOVE TRUST**

**FINANCIAL STATEMENTS**

**FOR THE PERIOD FROM 18 APRIL 2018 TO 22 SEPTEMBER 2020**

Whiting & Partners  
Chartered Accountants & Business Advisers  
George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW

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**TURTLE DOVE TRUST**

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**TURTLE DOVE TRUST**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020**

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**Trustees**

William Michael Makins, Chairman (appointed 13 September 2019)  
Christopher Robin Knights, Trustee (appointed 13 September 2019)  
Edward John Pope, Trustee (appointed 13 September 2019)

**Charity registered number**

1186288

**Principal office**

Hill Farm, Broom Green, North Elmham, Dereham, Norfolk, NR20 5EW

**Accountants**

Whiting & Partners, George Court, Bartholomew's Walk, Ely, Cambridgeshire, CB7 4JW

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## **TURTLE DOVE TRUST**

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### **TRUSTEES' REPORT FOR THE PERIOD ENDED 22 SEPTEMBER 2020**

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The Trustees present their annual report together with the financial statements for the period 18 April 2018 to 22 September 2020.

#### **OBJECTIVES AND ACTIVITIES**

##### **a. Policies and objectives**

The purpose of which the Trust Fund and income thereof are to be applied are:

To advance the conservation of wildlife for the public benefit especially the Turtle Dove and other endangered species by:

Providing them with a safe breeding environment with the object of encouraging the recreation and preservation of appropriate ecological conditions that they may be provided with the means to continue to flourish in as natural environment as possible.

The retention and creation of suitable nesting habitats.

Breeding Turtle Doves in captivity and releasing their progeny locally in East Anglia or in suitable habitats

To provide the study and conservatoin of birds and their habitat, particularly endangered farmland birds.

##### **b. Main activities undertaken to further the charity's purpose for public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **a. Review of activities**

We are grateful for all donations, particularly the regular ones. Such donations and our sound financial policies put the Trust's finances in a healthy state at the end of the year in spite of the general economic conditions.

#### **FINANCIAL REVIEW**

##### **a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

##### **b. Review of the year**

The charity received it's first donation in April 2018 with several additional donations received in 2019. The charity became registered with the Charity Commission in November 2019 and has since made numerous donations to Waveney Wildlife totalling £20,000.

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## TURTLE DOVE TRUST

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### TRUSTEES' REPORT (continued) FOR THE PERIOD ENDED 22 SEPTEMBER 2020

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#### c. RESERVES POLICY

The charity will aim to hold 3 months funds in reserves for future obligations.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### a. Constitution

The Turtle Dove Trust is constituted by a Deed of Trust dated 11 November 2019, New Trustees are appointed by the existing trustees.

##### b. Organisational structure and decision making

The organisation, structure and how decisions are made is set out in the Deed of Trust.

##### c. Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

#### PLANS FOR FUTURE PERIODS

##### a. Future developments

The Trustees are now considering ways to publicise the work of the charity in the hope of attracting future donations

#### TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Select jurisdiction requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and

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TURTLE DOVE TRUST

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TRUSTEES' REPORT (continued)  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020

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other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees, on

and signed on their behalf by:



.....  
William Michael Makins, Chairman

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**TURTLE DOVE TRUST**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TURTLE DOVE TRUST (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the period ended 22 September 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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TURTLE DOVE TRUST

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INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020

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INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated:

27-May-21

I.G. C. Piper F.C.A

Partner  
WHITING & PARTNERS  
George Court  
Bartholomew's Walk  
Ely  
Cambridgeshire  
CB7 4JW



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**TURTLE DOVE TRUST**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020**

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	Note	Unrestricted funds 2020 £	Total funds 2020 £
<b>INCOME FROM:</b>			
Donations and legacies	2	39,012	39,012
<b>TOTAL INCOME</b>		<u>39,012</u>	<u>39,012</u>
<b>EXPENDITURE ON:</b>			
Charitable activities:			
Donations		20,000	20,000
Other expenditure		5,368	5,368
<b>TOTAL EXPENDITURE</b>		<u>25,368</u>	<u>25,368</u>
<b>NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		13,644	13,644
<b>NET MOVEMENT IN FUNDS</b>		13,644	13,644
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>13,644</u></u>	<u><u>13,644</u></u>

The notes on pages 9 to 13 form part of these financial statements.

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**TURTLE DOVE TRUST**

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**BALANCE SHEET  
AS AT 22 SEPTEMBER 2020**

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	Note	£	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	5		6,520
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		8,084	
<b>CREDITORS:</b> amounts falling due within one year	6	(960)	
<b>NET CURRENT ASSETS</b>			7,124
<b>NET ASSETS</b>			13,644
<b>CHARITY FUNDS</b>			
Unrestricted funds	7		13,644
<b>TOTAL FUNDS</b>			13,644

The financial statements were approved by the Trustees on

and signed on their behalf, by:

  
.....  
William Michael Makins, Chairman

The notes on pages 9 to 13 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Turtle Dove Trust constitutes a public benefit entity as defined by FRS 102.

**1.2 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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## TURTLE DOVE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 22 SEPTEMBER 2020

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

##### 1.4 Tangible fixed assets and depreciation

All assets costing more than £250 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	- 10 years straight line
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##### 1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### 1.6 Cash at Bank and in hand

Cash at bank and 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.

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## TURTLE DOVE TRUST

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 22 SEPTEMBER 2020

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#### 1. ACCOUNTING POLICIES (continued)

##### 1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

##### 1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

#### 2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Total funds 2020 £
Donations	39,012	39,012

#### 3. GOVERNANCE COSTS

	Unrestricted funds 2020 £	Total funds 2020 £
Accountancy fees	1,644	1,644
Legal fees	3,000	3,000
Depreciation	724	724
	5,368	5,368

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**TURTLE DOVE TRUST**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020**

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**4. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	2020 £
Depreciation of tangible fixed assets: - owned by the charity	724

During the period, no Trustees received any remuneration.  
During the period, no Trustees received any benefits in kind.  
During the period, no Trustees received any reimbursement of expenses.

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>Cost</b>	
Additions	7,244
At 22 September 2020	7,244
<b>Depreciation</b>	
At 23 September 2019	-
Charge for the period	724
At 22 September 2020	724
<b>Net book value</b>	
At 22 September 2020	6,520

**6. CREDITORS: Amounts falling due within one year**

	2020 £
Accruals and deferred income	960

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TURTLE DOVE TRUST

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020

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7. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 18 April 2018 £	Income £	Expenditure £	Balance at 22 September 2020 £
<b>Unrestricted funds</b>				
General Funds	-	39,012	(25,368)	13,644

8. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	6,520	6,520
Current assets	8,084	8,084
Creditors due within one year	(960)	(960)
	<u>13,644</u>	<u>13,644</u>

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**TURTLE DOVE TRUST**

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**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE PERIOD ENDED 22 SEPTEMBER 2020**

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		2020 £
<b>INCOME</b>		
Donations	39,012	
<b>TOTAL INCOME</b>	<hr/>	39,012
<b>LESS: CHARITABLE ACTIVITIES</b>		
Donations to Waveney Wildlife	20,000	
<b>TOTAL CHARITABLE ACTIVITIES</b>	<hr/>	20,000
<b>NET INCOME FROM CHARITABLE SOURCES</b>		<hr/> 19,012 <hr/>
<b>OTHER EXPENDITURE</b>		
Accountancy costs	1,644	
Legal fees	3,000	
Depreciation	724	
<b>TOTAL OTHER EXPENDITURE</b>	<hr/>	5,368
<b>NET INCOME FOR THE PERIOD</b>		<hr/> 13,644 <hr/>