

ALDERNEY WILDLIFE TRUST GROUP ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018

PROFIT AND LOSS ACCOUNT

ALDERNEY WILDLIFE TRUST LIMITED (AWT LTD)

(Figures rounded to nearest £1 / negative figures in brackets)

TRUST ADMINISTRATION

(Including reserves and sites management)

	Notes	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2017</u>
INCOME					
States Grant for work transferred to AWT		16,000		16,000	
General donations		6,502		8,517	
Restricted donations		37,092		41,238	
Legacy income	1	239,163		(2,500)	
AWT Subscriptions (net)		9,069		10,162	
Fundraising events		2,861		4,612	
Shop sales (net)		13,701		15,757	
Rent received		1,250		1,275	
Income from Hire/Reserves Related Sales		265		45	
Bank interest received		122	326,025	6	95,112
EXPENSES					
Staffing costs		71,141		63,229	
Utilities (Electricity, water, heating, phone)		3,780		3,247	
Rent paid		5,341		5,315	
Office materials and equipment		1,527		2,402	
Vehicle and Reserves equipment costs		6,023		5,464	
IT expenses		1,720		1,407	
Other fees paid		1,179		5,460	
Advertising, PR and website		1,954		100	
Postage and freight charges		122		327	
Office and vehicle insurance		3,453		2,199	
Subscriptions paid		473		425	
Licence and Statutory Fees		457		947	
Bank charges		508		100	
Depreciation on office equipment and vehicles		2,139		1,947	
Balance of restricted grants and donations CFWD		220,491	320,309	0	92,568
TRUST ADMINISTRATION SURPLUS			5,716		2,544
TRUST PROJECTS					
(Income and Expenditure)		<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2017</u>
Watch (Incorporated into Trust Subscriptions 2018)					
Restricted grants and donations		0		150	
Publications costs		0		(341)	
Clothing		0	0	0	(191)
Track a Gannet (TAG)					
Restricted grants and donations		830		3,243	
Fundraising/Project Related Sales		130		898	
Equipment and materials		(113)		(4,210)	
Balance of restricted grants and donations CFWD		(847)	0	0	(69)

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(Figures rounded to nearest £1 / negative figures in brackets)

ALDERNEY WILDLIFE TRUST LIMITED (AWT LTD)

TRUST PROJECTS (cont'd)

(Income and Expenditure)

	Notes	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2017</u>
Community Woodland					
Restricted grants and donations		1,056		1,665	
Project related sales		714		206	
Other fees paid		(780)		(780)	
Equipment and materials		(374)		(856)	
Repairs and maintenance		(571)		(22)	
Licence and statutory fees		(45)		0	
Bank charges		0	0	0	212
		<u>0</u>		<u>0</u>	
RAMSAR					
Restricted grants and donations		500		0	
Consultancy income		11,842		11,999	
Travel and accommodation		(797)		(935)	
Boat hire charges		(2,513)		(3,280)	
Other fees paid		(2,325)		(2,671)	
Equipment and materials		(6,207)		(5,114)	
Balance of restricted grants and donations CFWD		<u>(500)</u>	0	<u>0</u>	(0)
LIVE: Teaching through nature					
Restricted grants and donations		1,929		2,065	
Equipment and materials		(361)		(38)	
Advertising/PR/Website		(473)		(376)	
Bank charges		0		(2)	
Depreciation of puffin and gannet cams		<u>(1,649)</u>	(554)	<u>(1,650)</u>	0
Other Trust Initiatives					
	2				
Restricted grants and donations		10,112		3,439	
Project related sales		142		20	
Travel and accommodation		(180)		(179)	
Other fees paid		(2,828)		(2,313)	
Equipment and materials		(1,343)		(666)	
Balance of restricted grants and donations CFWD		<u>(6,069)</u>	(165)	<u>0</u>	301
Economic Development Grant (EDG)					
Restricted grants and donations		0		5,997	
Sales of EDG literature (net)		184		130	
Other fees paid		0		(1,749)	
Equipment and materials		101		(3,208)	
Advertising/PR/Website		(96)		(1,040)	
Depreciation of camera trap		<u>(292)</u>	(102)	<u>0</u>	130
TRUST PROJECTS SURPLUS			(822)		82
TOTAL ALDERNEY WILDLIFE TRUST LTD Surplus			<u>4,895</u>		<u>2,626</u>

**ALDERNEY WILDLIFE TRUST GROUP ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

(Figures rounded to nearest £1 / negative figures in brackets)

PROFIT AND LOSS ACCOUNT

ALDERNEY WILDLIFE TRUST ENTERPRISES LIMITED (AWTE)

Income and Expenditure	Notes	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2017</u>
AWTE Essex Farm					
Income from hire		500		1,190	
Rent received		8,338		9,640	
Utilities (Electricity, water, oil gas, phone)		(4,388)		(3,907)	
Rent paid		(12,000)		(12,000)	
Other fees paid		0		(130)	
Equipment and materials		(712)		(294)	
Repairs and maintenance		(1,419)		(365)	
TV Licence		(151)		(147)	
Depreciation		(110)	(9,942)	(352)	(6,364)
AWTE Boat					
Income from hire		2,843		3,475	
Boat trips		13,812		15,121	
Profit on sale of equipment		250		400	
Insurance		(659)		(644)	
Hire charges		(1,045)		(1,348)	
Other fees paid		1,508		(2,105)	
Boat crew		(5,465)		(6,423)	
Equipment and materials		(1,475)		(1,227)	
Repairs and maintenance		(5,642)		(3,544)	
Fuel		(1,129)		(1,776)	
Licence and Statutory Fees		(172)		(1,414)	
Loan interest payable		(393)		(551)	
Depreciation		(3,209)	(776)	(3,557)	(3,592)
AWTE Walks, Tours and Activities					
Ticket sales and Restricted Donations		3,068		2,810	
Other fees paid		(258)		(288)	
Equipment and materials		(66)	2,744	(101)	2,421
AWTE Consultancy					
Consultancy income		925		4,583	
Insurance		(695)		(679)	
Other fees paid		(186)		(3,525)	
Equipment and materials		0		(1,103)	
Licence and Statutory Fees		(161)	(117)	(161)	(885)

**ALDERNEY WILDLIFE TRUST GROUP ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

PROFIT AND LOSS ACCOUNT

ALDERNEY WILDLIFE TRUST ENTERPRISES LIMITED (AWTE) (Cont'd)

Income and Expenditure

(Figures rounded to nearest £1 / negative figures in brackets)

AWTE Bird Observatory	Notes	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2017</u>
Restricted grants and donations		2,432		768	
General grants and donations		2,729		1,927	
Legacy income		0		2,500	
Member subscriptions (net)		3,349		3,791	
Shop sales		46		396	
Training & Ringing		10		50	
Walks, talks and activities		61		581	
Bank interest received		8		1	
ABO Shop Purchases		(141)		(768)	
Staff costs		0		(393)	
Travel and accommodation		(294)		(965)	
Utilities (Electricity, water, oil, gas, phone)		(2,740)		(3,927)	
Advertising, PR and website		(251)		(213)	
Insurance		(184)		0	
Vehicle fuel		(1,294)		(1,093)	
Repairs and maintenance		0		8	
Equipment and materials		(681)		(2,403)	
Other fees paid		(946)		(56)	
Licence and Statutory Fees		(25)		(206)	
Balance of restricted grants and donations CFWD		<u>(2,080)</u>	0	<u>0</u>	0
AWTE Nunnery Field Centre	Notes				
Restricted grants and donations		10,000			
Accommodation Income		3,230			
Utilities (Electricity, water, oil, gas, phone)		(1,771)			
Consumable Materials		(230)			
Equipment		(10,618)			
Insurance		(250)			
Licence and Statutory Fees		(147)			
Bank Charges		(17)			
Balance of restricted grants and donations CFWD		<u>(198)</u>	0		
ALDERNEY WILDLIFE TRUST ENTERPRISES LTD (DEFICIT) AT YEAR END			(8,091)		(8,420)
<hr/>					
CONSOLIDATED ACCOUNTS POSITION AT YEAR END:					
TRUST ADMINISTRATION surplus			5,716		2,544
TRUST PROJECTS surplus			(822)		383
TOTAL ALDERNEY WILDLIFE TRUST LTD Surplus			4,895		2,927
ALDERNEY WILDLIFE TRUST ENTERPRISES LTD (Deficit)			(8,091)		(8,420)
ALDERNEY WILDLIFE TRUST GROUP (Deficit)			(3,197)		(5,493)

ALDERNEY WILDLIFE TRUST ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

CONSOLIDATED BALANCE SHEET

(Figures rounded to nearest £1)
(negative figures in brackets)

	NOTES	<u>2018</u>	<u>2018</u>	<u>2017</u>	<u>2017</u>
ASSETS					
Fixed Assets					
	3				
Rented Property		0		110	
Office and Trust Equipment		4,446		6,827	
Vehicles		10,070		14,778	
			14,516		21,715
Current Assets					
Stock for resale		11,414		9,052	
Accrued income	4	2,452			
Debtors and prepayments	5	825		789	
Accounts receivable		8,046		7,864	
Cash at bank		240,928		66,358	
Cash in hand		930		1,974	
Total Current Assets		264,596		86,038	
Current Liabilities					
Accounts payable		8,288		11,741	
Accrued expenses	6	9,181		4,747	
Unspent Restricted Grant/Donation income	7	230,366		37,802	
Other creditors	8	6,935		7,850	
Customer Prepayments	8	416.70		0	
Loan for books		2,920		2,920	
Total Current Liabilities		258,107		65,061	
NET CURRENT ASSETS			6,670		20,977
TOTAL ASSETS LESS CURRENT LIABILITIES			21,186		42,692
Long term liabilities					
Loan for boat	9		0		18,491
NET ASSETS			21,186		24,201
Financed by:					
Opening Reserves		31,654		31,654	
Retained earnings		(7,452)		(1,959)	
(Deficit) for the year		(3,197)		(5,493)	
		21,005		24,201	

The accompanying notes form an integral part of these accounts

The Company's Balance Sheet and Profit and Loss account:-

- * Have been prepared properly, in accordance with general accepted accounting principles and in accordance with any relevant enactment.
- * Are in agreement with the accounting records which have been properly kept.
- * Have not been audited.

Signed
Treasurer
on

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5/7/19

Signed
Director
on



ALDERNEY WILDLIFE TRUST ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

NOTES TO THE ACCOUNTS

(Figures rounded to nearest £1 / negative figures in brackets)

	2018	2017		
1 Legacy				
Restricted legacy for the purpose of wildlife research. To facilitate this stipulation the Board of AWT Ltd has identified an investment option which will enable the bulk of the funds to be secured for a period of at least 3 years for capital growth prior to the income being used to support specific research work.	239,163	0		
2 Other Trust Initiatives				
Trust Initiatives in 2018 included beach cleans, reducing plastic waste, hedgerow planting and bat surveying.	(165)	301		
3 Fixed Assets				
	Rented Property	Office and Trust Equipment	Vehicles including Marine	Total
At cost 31 December 2017	16,371	19,675	76,251	112,297
Additions in the year		200		200
Disposals in the year at cost				
Prior year adjustment				
At cost 31 December 2018	<u>16,371</u>	<u>19,875</u>	<u>76,251</u>	<u>112,497</u>
Accumulated depreciation to 31 December 2017	16,261	12,848	61,473	90,582
Depreciation for the year	110	2,581	4,708	7,399
Prior year adjustment				
Accumulated depreciation to 31 December 2018	<u>16,371</u>	<u>15,429</u>	<u>66,181</u>	<u>97,981</u>
At book value 31 December 2017	110	6,827	14,778	21,715
At book value 31 December 2018	<u>0</u>	<u>4,446</u>	<u>10,070</u>	<u>14,516</u>
4 Accrued income		2018		2017
Balance of 2018 staff bursary due from Elysium Trust		2,452		0
5 Debtors and Prepayments		2018		2017
Manager AWT		0		113
Box Ltd. VAT refund		0		99
ABO Website hosting		0		63
ABO Travelodge accommodation BOC meeting		0		67
Shop stock		0		447
Receipt for payment of shop sale		23		0
Jan – March 2019 insurance for boat		220		0
Cancelled flight cfwd		123		0
Car insurance 12 months		156		0
RSWT 2019 collective web charges (Jan-Mar)		258		0
Pending planning application fee re Manez ringing hut		45		0
		<u>825</u>		<u>789</u>

6 Accrued Expenses	2018	2017
Payment for Sale or Return items	687	791
Equipment and repairs under Ramsar Project	4,759	2,111
Publication expenses for Trust Subscription Magazine	221	45
Administration expenses	331	1,800
Living Islands – materials (EDG)	2,673	0
ABO materials	170	0
Consultancy fees	340	0
	<u>9,181</u>	<u>4,747</u>

ALDERNEY WILDLIFE TRUST ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

NOTES TO THE ACCOUNTS

(Figures rounded to nearest £1 / negative figures in brackets)

7 Unspent Restricted Grants and Donations	2018	2017
Alderney Bird Observatory carry forward	2,080	13,180
HSBC funding for LIVE project	0	1,890
Sea Changers donation towards Snorkel Group	0	222
Rothschilds sponsorship towards beach cleans	168	211
Donation towards Legal expenses	0	2,700
Balance of Bursary from Elysium Foundation to be used in 2018	0	15,048
Balance of EDG Grant	0	4,050
RBC funding for small mammal traps	500	500
Balance of Legacy	220,491	0
Balance for Wild Bird & Invertebrate food crop & Woodland	1,268	0
INVESTEC grant for purchase of tender	4,625	0
Balance of Youth Commission grant for Watch	188	0
Donations towards TAG equipment	847	0
Nunnery Field Centre carry forward	198	0
	<u>230,366</u>	<u>37,802</u>

8 Other Creditors and Customer Prepayments	2018	2017
Potential return of Legacy	5,000	5,000
AWTE Contract Work paid in advance	1,815	1,815
Homecoming Video payments	52	348
Advance Odeon rental income receipts	417	417
Advance accommodation income (net)	0	232
Advance Kayaking income	18	40
2018 Seasearch	50	0
	<u>7,352</u>	<u>7,850</u>

9 Loan for boat	2018	2017
The boat loan was repaid in full in November 2018 using legacy funds.	<u>0</u>	<u>18,491</u>