

ALDERNEY WILDLIFE TRUST GROUP ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2019

PROFIT AND LOSS ACCOUNT

ALDERNEY WILDLIFE TRUST LIMITED (AWT LTD)

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

TRUST ADMINISTRATION

(Including costs of reserves and sites management)

	Notes	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2018</u>
INCOME					
Restricted donations b fwd	1	35,491		0	
States Grant towards work on reserves and sites		16,000		16,000	
General donations		8,784		6,502	
Restricted donations current year		37,972		37,092	
Legacy income		0		239,163	
AWT Subscriptions (net)		9,091		9,069	
Fundraising events (net)		7,209		2,861	
Shop income (net)		13,566		13,701	
Rent received		417		1,250	
Income from Hire/Reserves Related Sales		280		265	
Bank interest received		392		122	
Profit on sale of assets		3,891	133,093	0	326,025
EXPENSES					
Staffing costs		71,973		71,141	
Utilities (Electricity, water, heating, phone)		4,370		3,780	
Rent paid		5,346		5,341	
Office materials and equipment		1,463		1,527	
Vehicle and Reserves equipment costs		18,563		6,023	
IT expenses		1,615		1,720	
Other fees paid		5,657		1,179	
Advertising, PR and website		1,361		1,954	
Postage and freight charges		32		122	
Office and vehicle insurance		3,385		3,453	
Subscriptions paid		542		473	
Licence and Statutory Fees		721		457	
Bank charges		498		508	
Depreciation on office equipment and vehicles		3,244		2,139	
Balance of restricted grants and donations c fwd		19,214	137,986	220,491	320,309
TRUST ADMINISTRATION (Loss/Surplus)			(4,893)		5,716

TRUST PROJECTS

(Income and Expenditure)	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2018</u>
Track a Gannet (TAG)				
Restricted donations bfwd	847		0	
Restricted grants and donations	510		830	
Fundraising/Project Related Sales	0		130	
Equipment and materials	(513)		(113)	
Balance of restricted grants and donations cfwd	<u>(844)</u>	0	<u>(847)</u>	0
Community Woodland				
Restricted donations bfwd	181		0	
Restricted grants and donations	2,830		1,237	
Project related sales	269		714	
Other fees paid	(1,040)		(780)	
Equipment and materials	(781)		(374)	
Repairs and maintenance	0		(571)	
Licence and statutory fees	(45)		(45)	
Balance of restricted grants and donations cfwd	<u>(1,414)</u>	0	<u>(181)</u>	0
RAMSAR				
Restricted donations bfwd	500		0	
Restricted grants and donations	0		500	
Consultancy income	11,991		11,842	
Travel and accommodation	(1,494)		(797)	
Boat hire charges	(2,936)		(2,513)	
Other fees paid	(5,310)		(2,325)	
Equipment and materials	(2,752)		(6,207)	
Balance of restricted grants and donations CFWD	<u>0</u>	0	<u>(500)</u>	0
LIVE: Teaching through nature				
Restricted grants and donations	149		1,929	
Equipment and materials	(8)		(361)	
Advertising/PR/Website	0		(473)	
Bank charges	(6)		0	
Depreciation of puffin and gannet cams	<u>(2,095)</u>	(1,960)	<u>(1,649)</u>	(554)
Other Trust Initiatives				
	2			
Restricted donations bfwd	10,663		0	
Restricted grants and donations	770		10,112	
Project related sales	75		142	
Travel and accommodation	(765)		(180)	
Other fees paid	(709)		(2,828)	
Equipment and materials	(8,925)		(1,343)	
Balance of restricted grants and donations cfwd	<u>(1,121)</u>	(13)	<u>(6,069)</u>	(165)

	Notes	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2018</u>
Economic Development Grant (EDG)					
Consultancy income		225		0	
Sales of EDG literature (net)		85		184	
Other fees paid		(1,202)		0	
Equipment and materials		9		101	
Advertising/PR/Website		0		(96)	
Depreciation of camera trap		(74)		(292)	
	3		(957)		(103)

TOTAL TRUST PROJECTS (Loss) (2,930) (822)

TOTAL ALDERNEY WILDLIFE TRUST LTD (Loss)/Surplus (7,823) 4,894

ALDERNEY WILDLIFE TRUST ENTERPRISES LIMITED (AWTE)

Income and Expenditure	Notes	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2018</u>
AWTE Essex Farm					
Income from hire		950		500	
Rent received	4	6,000		8,338	
Profit on sale of assets		90		0	
Utilities (Electricity, water, oil gas, phone)		(4,725)		(4,388)	
Rent paid		(12,000)		(12,000)	
Other fees paid		(200)		0	
Equipment and materials		(173)		(712)	
Repairs and maintenance		(28)		(1,419)	
TV Licence		(155)		(151)	
Depreciation		0	(10,241)	(110)	(9,942)
AWTE Boat					
Restricted donations bfwd		406		0	
Restricted donations current year		700		0	
Income from hire		2,319		2,843	
Boat trips		11,399		13,812	
Profit on sale of equipment		0		250	
Insurance		(908)		(659)	
Hire charges		(903)		(1,045)	
Other fees paid		0		1,508	
Boat crew		(5,033)		(5,465)	
Equipment and materials		(335)		(1,475)	
Repairs and maintenance		(3,291)		(5,642)	
Fuel		(1,526)		(1,129)	
Licence and Statutory Fees		(172)		(172)	
Loan interest payable		0		(393)	
Depreciation		(3,099)		(3,209)	
Balance of restricted grants and donations cfwd		(200)	(642)	0	(776)

	Notes	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2018</u>
AWTE Walks, Tours and Activities					
Walks, talks and activities		4,248		3,068	
Other fees paid		(490)		(258)	
Equipment and materials		(585)	3,174	(66)	2,744
AWTE Consultancy					
Consultancy income	5	12,075		925	
Insurance		(695)		(695)	
Other fees paid		(995)		(186)	
Licence and Statutory Fees		(187)	10,198	(161)	(117)
AWTE Bird Observatory					
Restricted donations bfwd		2,080		0	
Restricted grants and donations		0		2,432	
General grants and donations		10		2,729	
Member subscriptions (net)		588		3,349	
Shop sales		0		46	
Training & Ringing		0		10	
Walks, talks and activities		0		61	
Bank interest received		1		8	
ABO Shop Purchases		0		(141)	
Travel and accommodation		0		(294)	
Utilities (Electricity, water, oil, gas, phone)		(80)		(2,740)	
Advertising, PR and website		(65)		(251)	
Insurance		0		(184)	
Vehicle fuel		(100)		(1,294)	
Repairs and maintenance		0		0	
Equipment and materials		0		(681)	
Other fees paid		(2,435)		(946)	
Licence and Statutory Fees		0		(25)	
Balance of restricted grants and donations cfwd		0	0	(2,080)	0
AWTE Nunnery Field Centre					
Restricted donations bfwd		198		0	
Restricted grants and donations		0		10,000	
Accommodation Income		1,200		3,230	
Utilities (Electricity, water, oil, gas, phone)		(548)		(1,771)	
Consumable Materials		0		(230)	
Equipment		0		(10,618)	
Other fees paid		(870)		0	
Insurance		56		(250)	
Licence and Statutory Fees		0		(147)	
Bank Charges		(35)		(17)	
Balance of restricted grants and donations cfwd		0	0	(198)	0

	Notes	<u>2019</u>	<u>2019</u>	<u>2018</u>	<u>2018</u>
IIEM Wilder Islands Conference hosted by AWT					
Restricted grants and donations		42,356		0	
Travel and accommodation		(2,378)		0	
Other fees paid		(32,529)		0	
Equipment and materials		(6,275)		0	
Advertising, PR and website		(875)		0	
Balance of restricted grants and donations cfwd		<u>(298)</u>	0	<u>0</u>	0
ALDERNEY WILDLIFE TRUST ENTERPRISES LTD			2,489		(8,091)
(Profit/Loss) AT YEAR END					
CONSOLIDATED ACCOUNTS POSITION AT YEAR END:					
ALDERNEY WILDLIFE TRUST LTD					
Trust Administration (including work on Reserves and Sites)			(4,893)		5,716
Trust Projects			<u>(2,930)</u>		<u>(822)</u>
TOTAL ALDERNEY WILDLIFE TRUST LTD (Loss)/Surplus			(7,823)		4,894
AWTE LIMITED Surplus/(Loss)			<u>2,489</u>		<u>(8,091)</u>
ALDERNEY WILDLIFE TRUST GROUP (Deficit)			<u>(5,334)</u>		<u>(3,197)</u>

ALDERNEY WILDLIFE TRUST ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

CONSOLIDATED BALANCE SHEET

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

ASSETS	Notes	2019	2019	2018	2018
Fixed Assets	6				
Rented Property		0		0	
Office and Trust Equipment		2,561		4,446	
Vehicles (including marine)		5,472		10,070	
Investments		191,393	199,426	0	14,516
Current Assets					
Stock for resale		10,894		11,414	
Accrued income		16		2,452	
Debtors and prepayments	7	1,044		825	
Accounts receivable	8	10,743		8,046	
Cash at bank		36,656		240,928	
Cash in hand		434		930	
Total Current Assets		59,786		264,596	
Current Liabilities					
Accounts payable	9	5,615		8,288	
Accrued expenses	10	14,028		9,181	
Unspent Restricted Grant & Donation income	11	23,091		230,366	
Other creditors	12	5,050		6,935	
Customer Prepayments		1,444		417	
Loan for books		2,920		2,920	
Total Current Liabilities		52,148		258,107	
NET CURRENT ASSETS			7,638		6,489
TOTAL ASSETS LESS CURRENT LIABILITIES			207,064		21,005
NET ASSETS			207,064		21,005
Financed by:					
Opening Reserves			31,654		31,654
Investment Reserves			191,393		0
Retained earnings			(10,648)		(7,452)
(Deficit) for the year			(5,334)		(3,197)
			207,064		21,005

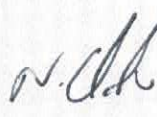
The accompanying notes form an integral part of these accounts

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~~ Chairman

on 1st November 2020

Signed 
 Director
 on 28/10/20

ALDERNEY WILDLIFE TRUST ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

NOTES TO THE ACCOUNTS

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

	<u>2019</u>	<u>2018</u>
1 TRUST ADMINISTRATION		
Restricted donations bfwd	35,491	0
Balance of legacy brought forward to use in 2019. Excludes £180,000 invested with Canacord in October 2019.		
2 Other Trust Initiatives	(13)	301
As in 2018, Trust initiatives and events in 2019 included beach cleans, reducing plastic waste, hedgerow planting and bat surveying. In addition training on eelgrass, children's events including rockpooling, shark egg hunts and making bat boxestook place and support was given to the Alderney Marine Forum with provision of a fish tank.		
3 Economic Development Grant (EDG)		
Other Fees Paid	(957)	0
Loss includes reimbursement to the Alderney Society for the initial print run of leaflets purchased from the EDG Grant in 2016 together with a share of profits from sale of the same.		
4 AWTE Consultancy		
Consultancy income	12,075	925
Wild Garden management, Intertidal survey and reporting, Dairy Farm Management Contract and IIEM conference organisation and management.		
5 AWTE Essex Farm		
In 2019 the Board made the decision to no longer charge the staff volunteers for their accommodation. The Trust is therefore no reliant upon donations, fund raising activities and supported projects to fund the cost of their accommodation at Essex Farm.		

6 Fixed Assets	Investments	Rented Property	Office and Trust Equipment	Vehicles including Marine	Total
Property and Equipment					
At cost 31 December 2018		16,371	19,875	76,251	112,497
Additions in the year		0	2,029	0	2,029
Disposals in the year at cost		0	0	0	0
Prior year adjustment		0		0	0
At cost 31 December 2019		<u>16,371</u>	<u>21,904</u>	<u>76,251</u>	<u>114,526</u>
Accumulated depreciation to 31 December 2018		16,371	15,429	66,181	97,981
Depreciation for the year		0	3,923	4,598	8,521
Prior year adjustment		0	(9)	0	(9)
Accumulated depreciation to 31 December 2019		<u>16,371</u>	<u>19,343</u>	<u>70,779</u>	<u>106,493</u>
At book value 31 December 2018		0	4,446	10,070	14,516
At book value 31 December 2019		<u>0</u>	<u>2,561</u>	<u>5,472</u>	<u>8,033</u>

Investments

Value at purchase 2 October 2019	180,000	
Unrealised profit at 31 December 2019	<u>11,393</u>	
Value at 31 December 2019	191,393	191,393
TOTAL FIXED ASSETS		<u>213,942</u>

	<u>2019</u>	<u>2018</u>
7 Other Debtors and Prepayments		
Shop sale	0	23
Manager AWT	44	0
Cancelled flight cfwd	0	123
Royal Society Wildlife Trusts	263	0
Boat Insurance	229	220
Fiesta Insurance	170	156
RSWT 2019 collective web charges (Jan-March)	0	258
Oil	275	0
Pending planning application for Mannez ringing hut	45	45
	<u>1,026</u>	<u>825</u>
8 Accounts Receivable		
Societe Guernesaise	133	0
States of Alderney	10,580	8,046
States of Jersey	30	0
	<u>10,743</u>	<u>8,046</u>
9 Accounts Payable		
ADEC Marine Limited	384	0
Alderney Centre	74	49
Alderney Electricity Ltd	665	1,199
Alderney Printers Ltd	18	43
Blanchards Ltd	48	430
Brian Bonnard	0	45
Cable & Wireless	(30)	7
Central Tyres & Exhausts	0	32
Chrissie's DIY & Hardware	6	18
Eye Film & Television	0	685
AWT Manager	0	36
Kilworth Machinery Ltd	0	331
Mainbrayce Ltd	0	5
McAllister's Wet Fish	5	0
Opticron	225	0
Randalls (Barnstormers)	56	0
RSWT	37	1,071
Sew Much Fun	115	67
Guernsey Social Security	2,039	1,973
States of Guernsey Income Tax	1,560	1,414
States of Alderney Water Board	315	391
States of Alderney (supplier)	0	494
The Little Garage	100	0
	<u>5,615</u>	<u>8,288</u>

	<u>2019</u>	<u>2018</u>
10 Accrued Expenses		
Payment for sale or return items	973	687
Publications and website costs relating to Ramsar Project	1,637	0
Equipment and repairs under Ramsar Project	0	4,759
Publication expenses for Trust Subscription Magazine	0	221
Administration expenses	649	331
Living Islands materials (EDG)	2,870	2,673
ABO materials	0	170
Consultancy fees	7,900	340
	<u>14,028</u>	<u>9,181</u>
11 Unspent Restricted Grants/Donations cfwd		
Alderney Bird Observatory carryforward	0	2,080
Nunnery Field Centre carryforward	0	198
Rothschilds sponsorship towards beach cleans	0	168
RBC funding for small mammal traps	0	500
Balance of Legacy	0	220,491
Youth commission Grant	24	188
States DFMA grant for Bird Crop re-seeding	937	1,087
Donations towards TAG project	844	847
Community Woodland Grant for bunker electrics	1,414	181
Surplus INVESTEC matched funded grant towards Tender	160	4,625
Balance of IIEM conference donations	298	0
Donation for Shop redecoration	200	0
Legacy funds for use on projects to increase income	6,180	0
Legacy funds for tractor	3,309	0
Legacy funds for Mannez work and maintenance	5,113	0
Legacy funds for hand tools	719	0
Grant from Skipton Building Society for school boat trips	200	0
Elysium Foundation Bursary	3,694	0
	<u>23,091</u>	<u>230,366</u>
12 Other Creditors and Customer Prepayments		
Potential return of Legacy	5,000	5,000
2018 SeaSearch	50	50
Homecoming Video payments	0	52
Deposit for log bags	6	0
Advance Odeon rental income received	0	417
AWT Membership subscriptions paid in advance	640	0
Advance kayaking income received	18	18
AWTE contract work paid for in advance	750	1,815
Prepayment for sweatshirt	30	0
	<u>6,494</u>	<u>7,352</u>