

ALDERNEY WILDLIFE TRUST CONSOLIDATED GROUP ACCOUNTS
(ALDERNEY WILDLIFE TRUST LTD & ALDERNEY WILDLIFE TRUST ENTERPRISES LTD)
FOR THE YEAR ENDED 31 DECEMBER 2020

PROFIT & LOSS ACCOUNT

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

	Notes	<u>2020</u>	<u>2019</u>
INCOME			
Restricted donations brought forward		10,278	48,088
SLA with States of Alderney for work on Reserves and sites		16,000	16,000
General Grants & Donations		17,289	8,800
Restricted Grants & Donations current year	1	47,226	85,287
Membership Subscriptions		11,426	10,596
Shop Sales		21,441	27,955
Ramsar Site funding		7,056	11,991
Consultancy & Contract income		4,846	12,300
Income from Walks, Tours & Events programme incl. Boat trips		12,780	18,839
Income from Hire / Project related Sales		1,704	3,893
Other Fundraising Income		3,388	7,199
Rent received incl. rent support from Projects	2	2,000	6,417
Bank Interest received		20	392
Profit on Sale of Assets		0	3,981
		<u>155,454</u>	<u>261,738</u>
EXPENSES			
Shop Stock	3	10,284	13,890
Staff Salaries	4	63,045	68,402
Other Staffing costs		3,698	2,683
Boat Crew		2,720	5,033
Training		368	410
Travel & Accommodation		1,106	4,073
Utilities - Wildlife Centre / Essex Farm		8,261	9,198
Rent Paid - Wildlife Centre / Essex Farm / Bunkers		17,063	17,346
Hire Charges		760	1,195
Other Fees Paid	5	3,598	43,719
Materials & Equipment	6	4,003	32,141
Repairs & Maintenance (vehicles/boat & premises)		3,653	6,107
Fuel costs (vehicles/boat, power tools)		3,772	4,968
IT - set up, programmes, repairs		2,597	1,680
Advertising, PR and Website		3,673	3,034
Publication costs		406	1,207
Postage/Freight		514	293
Insurance (Commercial Combined, Professional Liability, vehicles/boat)		5,472	4,988
Subscriptions paid		498	542
Licence fees & legal, incl statutory costs		1,027	1,080
Ramsar Site costs		7,079	12,491
Bank charges (NatWest + Paypal fees)		756	989
Alderney Book stock write down	7	1,438	0
Depreciation		7,568	8,512
Unspent balance of Restricted Donations carried forward		18,518	23,091
		<u>171,876</u>	<u>267,072</u>
ALDERNEY WILDLIFE TRUST GROUP (Deficit)		(16,421)	(5,334)

ALDERNEY WILDLIFE TRUST ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

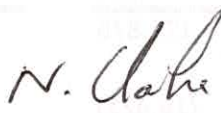
CONSOLIDATED BALANCE SHEET (Figures rounded to nearest £1 / negative figures in brackets)

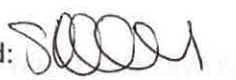
	Notes	<u>2020</u>	<u>2019</u>
ASSETS			
Fixed Assets			
	8		
Rented Property		0	0
Office & Trust Equipment		1,529	2,561
Vehicles (including marine)		21,236	5,472
Investments	9	213,294	191,393
		236,059	199,426
Current Assets			
Stock for resale		6,630	10,894
Accrued Income		0	16
Debtors and prepayments		786	1,044
Accounts Receivable		4,328	10,743
Cash at bank		53,791	36,656
Cash in hand		961	434
Total Current Assets		<u>66,496</u>	<u>59,787</u>
Current Liabilities			
Accounts payable		8,340	5,615
Accrued expenses	10	6,323	14,028
Unspent Restricted Grant & Donation Income	11	31,330	23,091
Other Creditors	12	5,050	5,050
Customer Prepayments	12	13,694	1,444
Loan for books		2,920	2,920
Total Current Liabilities		67,657	<u>52,148</u>
NET CURRENT ASSETS		-1,161	7,639
TOTAL ASSETS LESS CURRENT LIABILITIES		234,898	207,065
Long Term Liabilities			
Boat Loan		22,354	0
NET ASSETS		212,544	207,065
Financed by:			
Opening Reserves		31,654	31,654
Investment Reserves		213,294	191,393
Retained earnings		(15,982)	(10,649)
(Deficit) for the year		<u>(16,422)</u>	<u>(5,334)</u>
		212,544	207,064

The Group 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

The accompanying notes form an integral part of these accounts

Signed: 
 Treasurer / Director
 on 26/21

Signed: 
 Director SARAH ICKLER
 on 21.6.2021

ALDERNEY WILDLIFE TRUST ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTES TO THE ACCOUNTS

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

	<u>2020</u>	<u>2019</u>		
1 Restricted Grants & Donations current year	47,226	85,287		
2019 figure included funding to facilitate the Wilder Islands Conference				
2 Rent received incl. rent support from Projects	2000	6417		
of the 2019 figure £4,000 came from internal transfers from project income. In 2020 it was agreed to simplify the accounts and these cross project entries were not made.				
3 Shop Stock expense	10,283	13,890		
Includes year end stock adjustment of £2,822 compared to £ 531 in 2019 as a result of reduction in stock purchases following Covid19 restrictions				
4 Staff Salaries	63,045	68,402		
Reduction in 2020 due to the loss of Head of Outreach at the end of October as a knock on from the Covid19 pandemic. This difference will be more significant in the 2021 accounts.				
5 Other Fees Paid	3,598	43,719		
2019 figure reflects costs associated with the Wilder Islands Conference which were project specific and one off costs (see note 2).				
6 Materials & Equipment	4,003	32,141		
2019 figure reflects costs associated with the Wilder Islands Conference (see note 2) as well as additional donation-funded equipment which was shown in full in the P&L account rather than being capitalized.				
7 Stock write down	1,438	0		
This represents write off of part of the Alderney Introduction book stock which was used for island promotion purposes				
8 Fixed Assets				
Property and Equipment	Rented Property	Office/Trust Equipment	Vehicles (incl boat)	
At cost 31 December 2019	16,371	21,904	76,251	
Additions in the year	0	370	21,930	
Disposals in the year at cost		(11,119)	(7,182)	
At cost 31 December 2020	16,371	11,155	90,999	
Accumulated depreciation to 31 December 2019	16,371	19,343	70,779	
Depreciation for the year	0	1,402	6,166	
Less Disposals	0	(11,119)	(7,182)	
Accumulated depreciation to 31 December 2020	16,371	9,626	69,763	
At book value 31 December 2020	0	1,529	21,236	
At book value 31 December 2019	0	2,561	5,472	

Investments: Part of restricted legacy received in 2018 for the purpose of wildlife research. Funds initially invested for capital growth for a minimum period of 3 years prior to income being used to support specific research work

Value at purchase 2 October 2019	180,000	
Accumulated unrealised profit at 31 December 2020	33,294	
Value at 31 December 2020	213,294	213,294
TOTAL FIXED ASSETS		236,059

	<u>2020</u>	<u>2019</u>
10 Accrued Expenses		
Payment for sale or return items	1,010	973
Publicatons and website costs relating to the Ramsar Project	1,051	1,636
Equipment and repairs under Ramsar Project	1,028	0
Administration expenses	710	649
Joint Working Group/Living Islands materials	1,794	2,870
Consultancy Fees	0	7,900
Biodiversity Centre project support	430	0
Equipment for Community Woodland bunker electrics	300	0
	6,323	14,028
11 Unspent Restricted Grants/Donations carried forward		
Youth Commission Grant balance	0	24
SoA DFMA grant balance for bird crop re-seeding	937	937
Donations towards TAG project	0	844
Community Woodland donations earmarked for bunker electrics	760	1,414
Tender match fund surplus carry forward for boat maintenance	0	160
Balance of IEM conference donations for 2021 costs	0	298
Donation for shop redecoration	99	200
Legacy funds for use on projects to increase income	3,329	6,180
Legacy funds for tractor	3,092	3,309
Legacy funds for Mannez/sites work and maintenance/telescopes	4,654	5,113
Legacy funds for hand tools	501	718
Balance of Skipton Building Society grant for school boat trips	200	200
Elysium Foundation Bursary for Head of Outreach	0	3,694
RSWT Carbon Funding grant	10,000	0
SIF Grant for infrastructure work / placement staff Covid support	3,853	0
Donation towards Sula fuel tank	1,000	0
Donation towards GannetCam	2,905	0
	31,330	23,091
12 Other Creditors and Customer Prepayments		
Potential return of Legacy	5,000	5,000
Unspent portion of boat loan	12,646	0
AWT Membership subscriptions paid in advance	520	640
AWTE contract work paid in advance	0	750
SoA Dairy Farm Management review 2021	510	0
Sundries	68	104
	18,744	6,494