

ALDERNEY WILDLIFE TRUST CONSOLIDATED GROUP ACCOUNTS
(ALDERNEY WILDLIFE TRUST LTD & ALDERNEY WILDLIFE TRUST ENTERPRISES LTD)
FOR THE YEAR ENDED 31 DECEMBER 2021
PROFIT & LOSS ACCOUNT

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

	2021	2020
	Notes	
		<u>2021</u>
		<u>2020</u>
INCOME		
Restricted donations brought forward		17,911
SLA with States of Alderney for work on Reserves and sites		16,000
General Grants & Donations		13,048
Restricted Grants & Donations current year		41,677
Membership Subscriptions		12,090
Shop Sales		32,315
Ramsar Site funding		11,700
Consultancy & Contract income	1	75,096
Income from Walks, Tours & Events programme incl. Boat trips	2	23,596
Income from Hire / Project related Sales		2,653
Other Fundraising Income		5,652
Rent received incl. rent support from Projects		2,000
Bank Interest received		3
Profit on Loan written off	3	1,318
		255,059
		155,454
EXPENSES		
Shop Stock		13,661
Staff Salaries	4	49,647
Other Staffing costs		3,870
Boat Crew		4,917
Training	5	4,945
Travel, Food & Accommodation		1,184
Utilities - Wildlife Centre / Essex Farm / Telecoms		8,491
Rent Paid - Wildlife Centre / Essex Farm / Bunkers		17,088
Hire Charges		1,297
Other Fees Paid	6	8,472
Materials & Equipment	7	16,700
Repairs & Maintenance (vehicles/boat & premises)		5,290
Fuel costs (vehicles/boat, power tools)		4,808
IT - set up, programmes, repairs		1,740
Advertising, PR and Website		2,576
Publication costs		805
Postage/Freight		426
Insurance (Commercial Combined, Professional Liability, vehicles/boat)	8	8,413
Subscriptions paid		409
Licence fees & legal, incl statutory costs		686
Ramsar Site costs (show 2021 difference or move to relevant a/cs?)		11,760
Bank charges (NatWest + Paypal fees)		1,006
Alderney Book stock write down	n/a	104
Depreciation	9	25,884
Unspent balance of Restricted Donations carried forward		31,007
		225,186
		171,876
ALDERNEY WILDLIFE TRUST GROUP (Surplus / Deficit)		29,873 (16,421)

ALDERNEY WILDLIFE TRUST CONSOLIDATED GROUP ACCOUNTS**(ALDERNEY WILDLIFE TRUST LTD & ALDERNEY WILDLIFE TRUST ENTERPRISES LTD)****FOR THE YEAR ENDED 31 DECEMBER 2021**CONSOLIDATED BALANCE SHEET *(Figures rounded to nearest £1 / negative figures in brackets)*

	Notes	<u>2021</u>	<u>2020</u>
ASSETS			
Fixed Assets	10		
Rented Property		0	0
Office & Trust Equipment		2,352	1,529
Vehicles (including marine)		41,810	21,236
Investments	11	224,936	213,294
		269,098	236,059
Current Assets			
Stock for resale		5,202	6,630
Accrued Income		0	0
Debtors and prepayments		888	786
Accounts Receivable	12	26,309	4,328
Cash at bank		58,812	53,791
Cash in hand		476	961
Total Current Assets		<u>91,687</u>	<u>66,496</u>
Current Liabilities			
Accounts payable		5,909	8,340
Accrued expenses	13	16,266	6,323
Unspent Restricted Grant & Donation Income	14	43,917	31,330
Other Creditors	15	5,000	5,050
Customer Prepayments	15	635	13,694
Loan for books		0	2,920
Total Current Liabilities		<u>71,727</u>	<u>67,657</u>
NET CURRENT ASSETS			19,960
			-1,161
TOTAL ASSETS LESS CURRENT LIABILITIES			289,058
			234,898
Long Term Liabilities			
Boat Loan		35,000	22,354
NET ASSETS			254,058
			212,544
Financed by:			
Opening Reserves		31,654	31,654
Investment Reserves		224,936	213,294
Retained earnings		(32,404)	(15,982)
Profit/(Deficit) for the year		29,872	(16,422)
		<u>254,058</u>	<u>212,544</u>

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

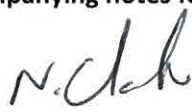
* Have not been audited

The accompanying notes form an integral part of these accounts

Signed:

Treasurer / Director

on



Signed:

Director

on



4.5.2022

ALDERNEY WILDLIFE TRUST CONSOLIDATED GROUP ACCOUNTS
(ALDERNEY WILDLIFE TRUST LTD & ALDERNEY WILDLIFE TRUST ENTERPRISES LTD)
FOR THE YEAR ENDED 31 DECEMBER 2021

NOTES TO THE ACCOUNTS

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

	<u>2021</u>	<u>2020</u>
1 Consultancy & Contract Income	75,096	4,846
In October 2021 AWT signed a 1-year contract to carry out a predator eradication feasibility assessment on a number of Alderney's offshore islets. This included up-front payment for cost of equipment and training as well as payment for work undertaken during the latter part of 2021.		
2 Income from Walks, Tours & Events programme including Boat Trips	23,596	12,780
Following the negative impacts of the Covid19 pandemic in 2020, the figure for 2021 reflects the opening up of Alderney's borders in June 2021		
3 Profit on Loan written off	1,318	0
In 2021 the Diebel family generously agreed to write off the remaining balance of the loan originally given to fund publication of the Alderney - an Introduction book. Part of this was used to write down a portion of book stock and the balance was taken as profit		
4 Staff Salaries	49,647	63,045
The 2020 figure reflects salary up to the end of October for the Head of Outreach. This position was not salaried in 2021 due to the loss of the bursary which funded it; however it was possible to salary the Avian Ecologist from October 2021 as part of the contract referred to under Note 1 above		
5 Training	4,945	368
The 2021 figure reflects crew marine training required in connection with the contract referred to under Note 1 above.		
6 Other Fees Paid	8,472	3,598
2021 figure includes payment for Longis Drinking Fountain £1.9k, £2.5k accrual for deployment of cetacean acoustic devices/receivers by SoJ, £1.1k staff living cost contribution enabled by contract referred to under Note 1 above		
7 Materials & Equipment	16,403	4,003
2021 figure includes £5k contract equipment (see Note 1), £2.9k land management materials and equipment, £1.5k investment in carbon reduction equipment (primarily electric bikes), £1.1k general GannetCam parts		
8 Insurance	8,413	5,472
The 2021 figure includes £2.5k marine P&I insurance required by the contract referred to under Note 1 above		
9 Depreciation	25,884	7,568
The 2021 figure includes £16.1k relating to equipment purchased in relation to the contract referred to under Note 1 above which was depreciated in full in the year of purchase		
10 Fixed Assets		

	Rented Property	Office/Trust Equipment	Vehicles (incl boat)
Property and Equipment			
At cost 31 December 2020	16,371	11,155	90,999
Additions in the year	0	19,046	28,234
Disposals in the year at cost		(21,229)	(7,750)
At cost 31 December 2021	16,371	8,972	111,483
Accumulated depreciation to 31 December 2020	16,371	9,626	69,763
Depreciation for the year	0	18,223	7,660
Less Disposals	0	(21,229)	(7,750)
Accumulated depreciation to 31 December 2021	16,371	6,620	69,673
At book value 31 December 2021	0	2,352	41,810
At book value 31 December 2020	0	1,529	21,236
11			
Investments: <i>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</i>			
Value at purchase 2 October 2019	180,000		
Accumulated unrealised profit at 31 December 2021	44,936		
Value at 31 December 2021	224,936		224,936
TOTAL FIXED ASSETS			<u>269,098</u>
	<u>2021</u>	<u>2020</u>	
12 Accrued Receivable			
Orsted Power (UK) Ltd	23,039	0	
States of Alderney	3,020	4,327	
Aviator Café	250	0	
	26,309	4,327	
13 Accrued Expenses			
Payment for sale or return items	1,505	1,010	
Publicatons and website costs relating to the Ramsar Project	1,051	1,051	
Equipment and repairs under Ramsar Project	1,243	1,028	
Administration / Wildlife Centre expenses	544	710	
Joint Working Group/Living Islands materials	1,794	1,794	
Biodiversity Centre project support	430	430	
Equipment for Community Woodland bunker electrics	81	300	
For bird seed crop	509	0	
For Deployment of FishIntel equipment	2,368	0	
Materials/Equipment/Training costs for Consultancy work	6,741	0	
	16,266	6,323	
14 Unspent Restricted Grants/Donations carried forward			
SoA DFMA grant balance for bird crop re-seeding	428	937	
Community Woodland donations earmarked for bunker electrics	610	760	
Donation for shop redecoration	99	99	
Legacy funds for use on projects to increase income	829	3,329	
Legacy funds for tractor	0	3,092	
Legacy funds for Mannez/sites work and maintenance/telescopes	4,654	4,654	
Legacy funds for hand tools	0	501	
Balance of Skipton Building Society grant for school boat trips	0	200	
SIF Grant for infrastructure work / placement staff Covid support	394	3,853	
Donation towards Sula fuel tank	0	1,000	
Donation towards GannetCam	0	2,905	
RSWT Carbon Funding grant	15,896	10,000	
For carbon project development	2,600	0	

For 2022 Tree planting	300	0
Charitable donation towards schoolchildren boat trips in 2022	4,000	0
Charitable donation towards invasives and land management work	3,806	0
Donation towards seabird rescue food costs	301	0
For purchase of Towfish equipment for marine survey	10,000	0
	43,917	31,330
15 Other Creditors and Customer Prepayments		
Potential return of Legacy	5,000	5,000
Unspent portion of boat loan	0	12,646
AWT Membership subscriptions paid in advance	320	520
SoA Dairy Farm Management review 2021	0	510
Sundries	315	68
	5,635	18,744

ALDERNEY WILDLIFE TRUST

The Alderney Wildlife Trust is one of the 46 Wildlife Trusts working across the British Isles. Support from members and volunteers allows the Trust to manage over 130 hectares of land for wildlife. They also manage over 20km of footpath to ensure public access to the Island's countryside whilst minimising the impact on the wildlife that lives there. The Trust works with the local community to engage them with their natural environment in order to protect Alderney's wildlife for the future.

I approached Roland Gauvain early 2022 after relocating to Alderney from Guernsey in 2021, to offer any voluntary help or assistance. My career background has been working within the local income tax environment for over 40 years, the majority of that within the local Revenue Service (Income Tax Office). I have a small sole trader business both in Guernsey and, now, in Alderney – helping with local income tax issues, small businesses and sole traders and preparing sole trader accounts. Roland Gauvain asked if I would be able to assist with any accounts, bookwork, business plans etc going forward from this year.

ALDERNEY WILDLIFE TRUST ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

I have checked the accounts for the year ended 31 December 2021 with the figures provided to me and I can confirm that they are correct and in accordance with the information that has been supplied. I can also confirm that I have visited the Alderney Wildlife Trust (AWT) and spoken to both Roland Gauvain and Linday Pyne regarding the accounts and the AWT in general.

The notes to the accounts have also been checked and agreed. The notes made are concise and informative.

COVID19 had a huge impact on the Trust which was reflected in the accounts for the year ended 31 December 2020. However, the Bailiwick bubble with Guernsey assisted greatly to the income from walks and tours and boat trips and also to shop sales, and also when visitors started to return to Alderney from outside of the Bailiwick during the Summer of 2021.

I would like to take this opportunity to thank Lindsay Pyne who works voluntarily behind the scenes in dealing with all the bookkeeping and many other office duties.

Karen Meagher

Tax Consultant

(trading as Alderney Bookkeeping and Taxation Services and Guernsey Taxation Services)

2nd May 2022