

3216892

UK DEPENDENT TERRITORIES CONSERVATION FORUM

REPORTS AND ACCOUNTS

FOR THE PERIOD

26TH JUNE 1996 TO 30TH JUNE 1997

LAWRENCE W. KARN & CO.

Chartered Accountants

Bromley,  
Kent.



UK DEPENDENT TERRITORIES CONSERVATION FORUM

REPORTS AND ACCOUNTS

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UK DEPENDENT TERRITORIES CONSERVATION FORUMADMINISTRATIVE INFORMATIONAS AT 30TH JUNE 1997

REGISTRATION DETAILS	UK Dependent Territories Conservation Forum is a company limited by guarantee (No. 3216892) and is registered as a charity in England and Wales (No. 1058483).
REGISTERED OFFICE	14, Goose Acre, Cheddington, nr. Leighton Buzzard, Bedfordshire, LU7 0SR
GOVERNING DOCUMENT	UK Dependent Territories Conservation Forum is governed by its Memorandum and Articles of Association last amended in July 1996 and originally dated June 1996.
DIRECTORS AND TRUSTEES	<p>The names of the Directors and Trustees are set out in the Report of the Directors and Trustees.</p> <p>The Directors and Trustees are elected by the members of UK Dependent Territories Conservation Forum in general meeting. Additional Directors may be co-opted at the discretion of the Directors.</p>
BANKERS	The Co-Operative Bank Peterborough, PE1 1PU
AUDITORS	Lawrence W. Karn & Co. Chartered Accountants Bromley, Kent

UK DEPENDENT TERRITORIES CONSERVATION FORUMREPORT OF THE DIRECTORS AND TRUSTEESFOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

The Directors and Trustees present their report together with the audited accounts of UK Dependent Territories Conservation Forum ("the Forum") for the period 26th June 1996 to 30th June 1997.

OBJECTS AND PRINCIPAL ACTIVITIES

UK Dependent Territories Conservation Forum is established to advance public education by increasing knowledge, understanding and practice of the conservation of plants, animals and other wildlife, their natural habitats and the need for such conservation particularly in the UK Dependent Territories; and to advance education generally and such other purposes for the benefit of the community as shall be exclusively charitable.

The Forum furthered its objects during the period by maintaining its programme of liaison with, and advice to, its Associate Member organisations, governments and others in the Dependent Territories, its members, UK Government and others.

Following its publication early in 1996 of the "Conservation Review", a project supported by UK Government's Darwin Initiative, a major continuing activity has been to liaise closely with partners; this is to ensure that the Review is kept up to date and used to promote and monitor important conservation activities. Linked to this, the Forum has advised Governments in UK and the Dependent Territories on conservation matters, and advised Governments and NGOs on the funding of priority work. Furthermore, in consultation with its Associate Members, the Forum has been active in developing the need for, and developing, projects. During the period under review, the Forum and its members have developed plans or embarked on major projects relating to Pitcairn, British Indian Ocean Territory, Falkland, Tristan da Cunha, St. Helena, Ascension, Anguilla, British Virgin Islands, and the Turks & Caicos Islands, amongst others. The Forum has been able to assist in respect of major conservation issues or the application of international agreements relating, for example, to Cayman, Bermuda, Gibraltar, Falkland and British Indian Ocean Territory.

Amongst the continuing work on projects whose planning and funding have been facilitated by the Forum, is the biodiversity study in a Caribbean dependency. Shortly after Montserrat was chosen for this study, volcanic activity started there. Those present at the planning meetings in Plymouth in 1996 little knew how great would be the challenges to Montserratan friends and colleagues. Despite the increased eruptions, they have continued biodiversity work in accessible areas. The Forum looks forward to working more with the Montserrat National Trust as soon as conditions allow, whenever that is.

The Forum has continued to disseminate information through Forum News, and also established a presence on the world-wide web.

## UK DEPENDENT TERRITORIES CONSERVATION FORUM

### REPORT OF THE DIRECTORS AND TRUSTEES (continued)

FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

#### ORGANISATION

The members of the UK Dependent Territories Conservation Forum consist of some of the UK's leading conservation organisations. Applications for membership are subject to the approval of the Directors of the Forum.

The Trustees of the Forum are its Directors. The Directors and Trustees are responsible for the overall management and control of the Forum and meet regularly to manage its affairs.

The Forum Co-ordinator acts upon decisions of the Directors and Trustees and carries out initiatives as determined at meetings. However, the Forum relies heavily upon the commitment of its Directors and Trustees who give freely of their time and expertise in furtherance of the Forum's objectives.

#### DEVELOPMENT, ACTIVITIES, ACHIEVEMENTS AND IMPORTANT EVENTS

UK Dependent Territories Conservation Forum was incorporated as a company limited by guarantee (number 3216892) on 26th June 1996 and became a registered charity on 18th October 1996, registered with the Charity Commissioners for England and Wales under number 1058483. The limited company commenced activities on 6th August 1996, pursuing those previously carried on by an unincorporated association of the same name.

This period has seen major progress, both in restructuring the Forum and in facilitating conservation activities in the Dependent Territories - which is also the purpose of the organisational activities. The development of a business plan occupied a great deal of time throughout 1996, but importantly progress in implementing it was undertaken in parallel. The membership by sponsoring organisations increased during the period under review and in the months preceding, with the joining of the British Microbial Biodiversity Association, the British Ecological Society, the British Ornithologists' Union and The National Trust (for England, Wales and Northern Ireland). The Forum also held meetings with the UK Foreign and Commonwealth Office in order to change arrangements with the regular meetings between the Forum and UK Government in order to make these more effective for all parties.

One of the other principal activities on which the Forum has embarked is a restructuring of its own operations to improve further the service to its Associate Members in Dependent Territories. In particular, the Forum is developing our successful model of Working Groups to a regional grouping. As local NGOs gain strength, the Forum believes that this approach will be helpful, in assisting Associate Members to exchange relevant experience, in helping represent their views in UK, and generally in co-ordinating support where they require it.

The progress made has depended on a great many people and organisations who give their time and effort. This is far from limited to the members' representatives and Executive Committee, but thanks should be recorded in particular to the Co-ordinator, Sara Cross, on whom a great load falls.

UK DEPENDENT TERRITORIES CONSERVATION FORUMREPORT OF THE DIRECTORS AND TRUSTEES (continued)FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997TRANSACTIONS, FINANCIAL POSITION AND FUTURE PROSPECTS

Following the registration as a charity on 18th October 1996, the accounts of UK Dependent Territories Conservation Forum have been prepared in accordance with the Statement of Recommended Practice for Charities ("the Charities SORP Accruals Accounting for the Smaller Charity"). Although not registered as a charity until 18th October 1996, the applicable provisions of the Charities SORP have been followed throughout the accounts.

The Statement of Financial Activities shows how the Forum's funds have been applied during the year.

Incoming resources were £27,030 including £9,066 transferred from the predecessor unincorporated association on 6th August 1996. Total resources expended were £20,281. Net incoming resources on the unrestricted general fund were £775 and net incoming resources on the restricted funds were £5,974.

The balance sheet shows that at 30th June 1997 the total funds of the Forum were £6,749. Restricted funds stood at £5,974 and the unrestricted general fund stood at £775. The Forum's assets are held in pursuit of its charitable objectives. The Trustees consider that, on a fund by fund basis, the assets of the Forum are available and adequate to fulfil its obligations.

As the Forum grows and its level of recurring expenditure increases, the Trustees believe that it is essential that the financial reserves be maintained or increased wherever possible and that great care will be required if these resources are not to be eroded.

Financial stability is vital if the Forum is to look forward with confidence to becoming even more effective in attaining its charitable objectives. The continued financial support from its members and supporters is crucial to the Forum in achieving this aim.

The Forum has received further support, including contracts, from other sources, and this will be explored further. In one sense, the Forum suffers from its own success in that demands for its services far outweigh its present resources. The Forum has already started an investigation into additional funding sources, and this will continue.

The Forum will be reviewing with its Associate Members the best ways of confirming the relationship with them, and the various responsibilities. It is planned also to develop much further the potential of the internet, extend the programme of liaison throughout the network, reviewing and monitoring conservation needs and identify sources of support for priority projects both across the Dependent Territories as a whole and in individual areas. The Forum is examining how best to focus the efforts both of the Forum and its member organisations in support of the needs of Associate Members and the Territories in which they lead conservation efforts. The Forum will also continue its regular activities of helping Associate Members identify their needs, facilitating partners and others to help meet these, and representing these to external audiences.

UK DEPENDENT TERRITORIES CONSERVATION FORUM  
REPORT OF THE DIRECTORS AND TRUSTEES (continued)  
FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

DIRECTORS AND TRUSTEES

The following served as Directors during the period:

R.E. Foster (resigned 23rd July 1996)  
J.L. Hill (resigned 23rd July 1996)  
J. Thorne (resigned 23rd July 1996)

The following served as Directors and Trustees during the period:

M.W. Pienkowski (Chairman) (appointed 23rd July 1996)  
M.P. King (Treasurer) (appointed 23rd July 1996)  
S.F. Oldfield (appointed 23rd July 1996)

CONNECTED CHARITIES

The following Registered Charities are members of UK Dependent Territories Conservation Forum and support it by the payment of membership subscriptions and other funding:

British Association of Nature Conservation  
British Ecological Society  
British Ornithologists' Union  
Fauna and Flora Preservation Society  
The National Trust  
Plantlife  
Royal Botanic Gardens Kew  
Royal Society for the Protection of Birds  
World Conservation Monitoring Centre  
World Wide Fund for Nature UK  
The Zoological Society of London

UK DEPENDENT TERRITORIES CONSERVATION FORUMREPORT OF THE DIRECTORS AND TRUSTEES (continued)FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

## RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The Directors of UK Dependent Territories Conservation Forum are required by the Companies Acts to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Forum and of the surplus of income or excess of expenditure for that period. In preparing those financial statements, the Directors are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Forum will continue its activities.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Forum and which enable them to ensure that the financial statements comply with the applicable law and regulations. They are also responsible for safeguarding the assets of the Forum and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## AUDITORS

A resolution to reappoint Lawrence W. Karn & Co. as auditors will be presented to the members at the Annual General Meeting in accordance with Sections 384 and 385(2) of the Companies Act 1985.

BY ORDER OF THE BOARD



M.P. KING  
Treasurer

1st October 1997



REPORT OF THE AUDITORS TO THE MEMBERS OF  
UK DEPENDENT TERRITORIES CONSERVATION FORUM

We have audited the financial statements set out on pages 8 to 16 which have been prepared under the historical cost convention and the accounting policies set out at Note 1 to the accounts.

Respective Responsibilities of Directors and Auditors

As described in the Report of the Directors and Trustees, the Directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion to you.

Basis of Opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board.

An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the company at 30th June 1997 and of its incoming resources and application of resources, including its income and expenditure, for the year ended on that date and have been properly prepared in accordance with the Companies Act 1985.



LAWRENCE W. KARN & CO.

Chartered Accountants  
and Registered Auditor

Bromley,  
Kent.

1st October 1997

UK DEPENDENT TERRITORIES CONSERVATION FORUMSTATEMENT OF FINANCIAL ACTIVITIESFOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

	<u>Note</u>	1997 Unrestricted General <u>Fund</u> £	1997 Restr- icted <u>Funds</u> £	1997 Total <u>Funds</u> £
<b>INCOMING RESOURCES</b>				
Subscriptions	1(d)	6,750	-	6,750
Grant receivable	1(e)			
World Wide Fund for Nature UK		-	1,000	1,000
Project income	1(g)			
Royal Society for the Protection of Birds		11,700	-	11,700
Less: Deferred income		(2,333)	-	(2,333)
Bank interest received		266	-	266
Sale of publications	1(g)	197	-	197
Consultancy	1(g)	384	-	384
		<u>16,964</u>	<u>1,000</u>	<u>17,964</u>
Funds transferred from unincorporated association	2	1,473	7,593	9,066
Total Incoming Resources		<u>18,437</u>	<u>8,593</u>	<u>27,030</u>

UK DEPENDENT TERRITORIES CONSERVATION FORUMSTATEMENT OF FINANCIAL ACTIVITIES (continued)FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

		1997 Unrestricted General <u>Fund</u> £	1997 Restr- icted <u>Funds</u> £	1997 Total <u>Funds</u> £
	<u>Note</u>			
RESOURCES EXPENDED				
Grant expenditure				
Fundraising consultancy		-	1,000	1,000
Computer depreciation	1(i)	-	1,203	1,203
Computer consultant, E-mail and accessories		-	416	416
Other expenditure				
Consultant		10,610	-	10,610
Fundraising consultancy		835	-	835
"Conservation Review" launch and slide database		500	-	500
Travel		630	-	630
Forum News		262	-	262
Postage, telephone and stationery		881	-	881
Meetings		230	-	230
Administrative support		480	-	480
Audit		393	-	393
Accountancy		394	-	394
Legal		2,447	-	2,447
Total Resources Expended	1(h)	<u>17,662</u>	<u>2,619</u>	<u>20,281</u>
NET INCOMING RESOURCES AND NET MOVEMENT IN FUNDS				
		775	5,974	6,749
FUND BALANCES CARRIED FORWARD		<u>£775</u>	<u>£5,974</u>	<u>£6,749</u>

UK DEPENDENT TERRITORIES CONSERVATION FORUMSUMMARY INCOME AND EXPENDITURE ACCOUNTFOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

	<u>Note</u>	<u>1997</u> <u>£</u>
Gross income of continuing operations		17,964
Funds transferred from unincorporated association	2	9,066
Total income of continuing operations		27,030
Total expenditure of continuing operations		20,281
NET INCOME FOR THE YEAR		<u>£6,749</u>

Total income comprises £18,437 for unrestricted general funds and £8,593 for restricted funds. A detailed analysis of income by source is provided in the Statement of Financial Activities.

Detailed analyses of the expenditure are provided in the Statement of Financial Activities.

Net income for the year of £6,749 comprises £775 net income of unrestricted general funds and £5,974 net income of restricted funds, as shown in the Statement of Financial Activities.

The Summary Income and Expenditure Account is derived from the Statement of Financial Activities which, together with the notes to the accounts provides full information on the movements during the year on all the funds of the company.

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES

There were no recognised gains or losses other than the net income for the year.

UK DEPENDENT TERRITORIES CONSERVATION FORUMBALANCE SHEETAS AT 30TH JUNE 1997

		<u>1997</u>	
		£	£
FIXED ASSETS			
Tangible assets	5		1,203
CURRENT ASSETS			
Debtors	6	2,980	
Cash at bank		6,265	
		<u>9,245</u>	
CREDITORS: DUE WITHIN ONE YEAR	7	3,699	
NET CURRENT ASSETS			<u>5,546</u>
NET ASSETS			<u><u>£6,749</u></u>
INCOME FUNDS AND RESERVES			
RESTRICTED FUNDS	8		5,974
UNRESTRICTED FUNDS			
GENERAL FUND	9		775
			<u><u>£6,749</u></u>

Approved by the Directors and Trustees on 1st October 1997 and signed on their behalf by:

  
DR. M.W. PIENKOWSKI (Chairman)

  
M.P. KING (Treasurer)

UK DEPENDENT TERRITORIES CONSERVATION FORUMNOTES TO THE ACCOUNTSFOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 19971. ACCOUNTING POLICIES(a) Basis of accounts

The accounts are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice for Charities ("the Charities SORP Accruals Accounting for the Smaller Charity"). In considering the applicability of the going concern basis, the period up to 30th June 1998 has been considered.

The Summary Income and Expenditure Account has not been presented in strict compliance with the format requirements of the Companies Act 1985, but has been adapted in accordance with Paragraph 3(3) Schedule 4 of that Act, to best reflect the specific nature of the company's activities.

The company qualifies for exemption from the requirement to provide a cash flow statement for the period 26th June 1996 to 30th June 1997.

(b) Charity registration

UK Dependent Territories Conservation Forum became a registered charity on 18th October 1996 (registered with the Charity Commissioners for England and Wales number 1058483). Although not registered as a charity until 18th October 1996, the applicable provisions of the Charities SORP have been followed throughout these accounts.

(c) Funds

Restricted funds are those the use of which is restricted by the conditions imposed by the donors.

Unrestricted funds are those which are used for the general advancement of the charity's objectives.

(d) Subscriptions

Subscriptions are non returnable and are accounted for on an accruals basis, the income being recognised in the period to which it relates.

(e) Grants Receivable

Grants receivable are accounted for on an accruals basis, the income being recognised in the period to which it relates

(f) Capital grants

Capital grants are credited to revenue over the estimated useful lives of the tangible fixed assets purchased from such grants.

(g) Other incoming resources

Other incoming resources are accounted for on an accruals basis.

(h) Resources used

As permitted by the Charities SORP Accruals Accounting for the Smaller Charity, a functional analysis of expenditure is not provided.

UK DEPENDENT TERRITORIES CONSERVATION FORUMNOTES TO THE ACCOUNTS (continued)FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

## 1. ACCOUNTING POLICIES (continued)

(i) Fixed assets and depreciation

Fixed assets are stated at cost (or value if donated) less depreciation.

Depreciation is provided to write off the cost of fixed assets over their estimated useful lives at the following rates per annum:

Computer equipment - 33.33% Straight line

## 2. OPENING BALANCES

UK Dependent Territories Conservation Forum was incorporated as a company limited by guarantee on 26th June 1996 and commenced activities on 6th August 1996, pursuing those previously carried on by an unincorporated association of the same name.

At a meeting held on 21st May 1996, the Executive Committee of the unincorporated association resolved that its net assets be transferred to the limited company.

The unincorporated association ceased activities on 5th August 1996 and the following net assets were transferred becoming the opening balances of this company when it commenced activities on 6th August 1996:

	£	£
Tangible fixed asset		
Cost		3,610
Less : Accumulated depreciation		<u>1,204</u>
		2,406
Bank balance		12,163
Creditors		
Unexpended grant	7,593	
Project income in advance	2,000	
Subscription income in advance	500	
Accruals	<u>3,003</u>	
		(13,096)
Net assets		<u><u>£1,473</u></u>
Represented by:		
Accumulated funds		<u><u>£1,473</u></u>

UK DEPENDENT TERRITORIES CONSERVATION FORUMNOTES TO THE ACCOUNTS (continued)FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

## 3. STAFF COSTS AND NUMBERS

There were no staff employed by UK Dependent Territories Conservation Forum in the period.

## 4. TRUSTEES' REIMBURSED EXPENSES

£

Reimbursed expenses paid to trustees acting as trustees:

Travel	£1,103
	<u>          </u>

One trustee received the above expenses.

The trustees received no remuneration in the period.

## 5. TANGIBLE FIXED ASSETS

	<u>Computer equipment</u> £	<u>Total</u> £
COST		
Addition	3,610	3,610
	<u>          </u>	<u>          </u>
At 30th June 1997	3,610	3,610
	<u>          </u>	<u>          </u>
DEPRECIATION		
Addition	1,204	1,204
Provided	1,203	1,203
	<u>          </u>	<u>          </u>
At 30th June 1997	2,407	2,407
	<u>          </u>	<u>          </u>
NET BOOK VALUE		
At 30th June 1997	£1,203	£1,203
	<u>          </u>	<u>          </u>

The addition represents the net book value of computer equipment transferred from the unincorporated association on 6th August 1996 (Note 2).

The net book value at 30th June 1997 represents fixed assets used for direct charitable, fundraising and management and administration purposes.



UK DEPENDENT TERRITORIES CONSERVATION FORUMNOTES TO THE ACCOUNTS (continued)FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

## 6. DEBTORS

	£
Due within one year:	
Subscriptions receivable	750
Other debtors	66
Prepayments and accrued income	2,164
	<u>£2,980</u>

## 7. CREDITORS: DUE WITHIN ONE YEAR

	£
Accrued expenses	1,366
Deferred project income	2,333
	<u>£3,699</u>

Deferred project income is income for a later period received in advance.

## 8. RESTRICTED FUNDS

The income funds of UK Dependent Territories Conservation Forum include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes:

	Balance 26th June 1996 £	Incoming Resources £	Expenditure Gains, Losses & Transfers £	Balance 30th June 1997 £
World Wide Fund for Nature UK				
Fundraising consultancy	-	1,000	(1,000)	-
Foreign and Commonwealth Office				
Computer grant (capital)	-	2,406	(1,203)	1,203
Computer grant (other)	-	5,187	(416)	4,771
	<u>£-</u>	<u>£8,593</u>	<u>£(2,619)</u>	<u>£5,974</u>

The Foreign and Commonwealth Office grant incoming resources represent the unexpended balances of grants transferred from the unincorporated association on 6th August 1996 (Note 2).

UK DEPENDENT TERRITORIES CONSERVATION FORUMNOTES TO THE ACCOUNTS (continued)FOR THE PERIOD 26TH JUNE 1996 TO 30TH JUNE 1997

## 9. UNRESTRICTED FUNDS

	Balance 26th June <u>1996</u> £	Surplus (Deficit) £	Transfers £	Balance 30th June <u>1997</u> £
General fund	£-	£775	£-	£775

The surplus of £775 includes the accumulated funds of £1,473 transferred from the unincorporated association on 6th August 1996 (Note 2).

## 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted <u>funds</u> £	Restricted <u>funds</u> £	Total <u>funds</u> £
Fixed assets	-	1,203	1,203
Net current assets	775	4,771	5,546
	£775	£5,974	£6,749

## 11. CONNECTED CHARITIES

The following Registered Charities are members of UK Dependent Territories Conservation Forum and support it by the payment of membership subscriptions and other funding:

British Association of Nature Conservation  
 British Ecological Society  
 British Ornithologists' Union  
 Fauna and Flora Preservation Society  
 The National Trust  
 Plantlife  
 Royal Botanic Gardens Kew  
 Royal Society for the Protection of Birds  
 World Conservation Monitoring Centre  
 World Wide Fund for Nature UK  
 The Zoological Society of London