

REGISTERED COMPANY NUMBER: 05070556 (England and Wales)  
REGISTERED CHARITY NUMBER: 1104606

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2019  
for  
Honeyguide Wildlife Trust Limited

Argents Chartered Accountants  
15 Palace Street  
NORWICH  
Norfolk  
NR3 1RT

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for the year ended 30 September 2019

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## Honeyguide Wildlife Trust Limited

Report of the Trustees  
for the year ended 30 September 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The objects of the charity are to help conserve for the benefit of the people of the United Kingdom, Europe and the African Continent, the natural environment and its wildlife that may exist in and around the United Kingdom, Europe and the African Continent.

#### Significant activities

The company was able to offer financial help to environmental groups working in various parts of the world including; Portugal, Spain, Morocco, Namibia, Gambia, Crete, Slovenia, Romania, France, Estonia, Sweden.

#### Public benefit

The trustees have complied with their duty to have due regard to the commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

Honeyguide Wildlife Trust Limited is a company limited by guarantee and a registered charity governed by its memorandum and articles of association.

Every member promises, if the charity is dissolved while he, she or it remains a member or within twelve months afterwards, to pay up to £5.00 (five pounds) towards the costs of dissolution and the liabilities incurred by the charity while the contributor was a member.

#### Organisational structure

The Directors of the company form its management committee and meet as and when required concerning policy issues

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number  
05070556 (England and Wales)

Registered Charity number  
1104606

Registered office  
58-60 King Street  
NORWICH  
Norfolk  
NR1 1PG

#### Trustees

M D Crowder OBE FRICS IHBC Secretary  
Mrs H E Crowder  
C J Durdin BA (Hons) Chairman

Approved by order of the board of trustees on 26 May 2020 and signed on its behalf by:

M D Crowder OBE FRICS IHBC - Trustee

Honeyguide Wildlife Trust Limited

Statement of Financial Activities  
for the year ended 30 September 2019

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies		33	2,907	2,940	9,985
EXPENDITURE ON Raising funds	2	-	-	-	420
Charitable activities Grants		410	8,478	8,888	7,129
Total		<u>410</u>	<u>8,478</u>	<u>8,888</u>	<u>7,549</u>
NET INCOME/(EXPENDITURE)		<u>(377)</u>	<u>(5,571)</u>	<u>(5,948)</u>	<u>2,436</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		377	5,904	6,281	3,845
TOTAL FUNDS CARRIED FORWARD		<u><u>-</u></u>	<u><u>333</u></u>	<u><u>333</u></u>	<u><u>6,281</u></u>

The notes form part of these financial statements

Honeyguide Wildlife Trust Limited

Balance Sheet  
30 September 2019

	Notes	Unrestricted fund £	Restricted fund £	2019 Total funds £	2018 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	-	-	-	4,346
Cash at bank		410	333	743	2,355
		<u>410</u>	<u>333</u>	<u>743</u>	<u>6,701</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(410)	-	(410)	(420)
		<u>-</u>	<u>333</u>	<u>333</u>	<u>6,281</u>
<b>NET CURRENT ASSETS</b>					
		<u>-</u>	<u>333</u>	<u>333</u>	<u>6,281</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>-</u>	<u>333</u>	<u>333</u>	<u>6,281</u>
<b>NET ASSETS</b>					
		<u><u>-</u></u>	<u><u>333</u></u>	<u><u>333</u></u>	<u><u>6,281</u></u>
<b>FUNDS</b>					
Unrestricted funds	7			-	377
Restricted funds				333	5,904
				<u>333</u>	<u>6,281</u>
<b>TOTAL FUNDS</b>					
				<u><u>333</u></u>	<u><u>6,281</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 May 2020 and were signed on its behalf by:

M D Crowder OBE FRICS IHBC - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The cost of raising and administering such funds may be charged against the specific fund.

The restricted fund consists of donations collected in respect of conservation projects and associated gift aid.

2. RAISING FUNDS

Raising donations and legacies

	2019	2018
	£	£
Support costs	-	420
	<u>          </u>	<u>          </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2019 nor for the year ended 30 September 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2019 nor for the year ended 30 September 2018.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM Donations and legacies	212	9,773	9,985
EXPENDITURE ON Raising funds	420	-	420
Charitable activities Grants	-	7,129	7,129
Total	<u>420</u>	<u>7,129</u>	<u>7,549</u>
NET INCOME/(EXPENDITURE)	<u>(208)</u>	<u>2,644</u>	<u>2,436</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	585	3,260	3,845
TOTAL FUNDS CARRIED FORWARD	<u><u>377</u></u>	<u><u>5,904</u></u>	<u><u>6,281</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Honeyguide Wildlife Holidays	-	3,480
Gift aid	-	866
	<u>-</u>	<u>4,346</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Accrued expenses	<u>410</u>	<u>420</u>

7. MOVEMENT IN FUNDS

	At 1.10.18 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	377	(377)	-
Restricted funds			
Restricted funds	5,904	(5,571)	333
<b>TOTAL FUNDS</b>	<u><u>6,281</u></u>	<u><u>(5,948)</u></u>	<u><u>333</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	33	(410)	(377)
Restricted funds			
Restricted funds	2,907	(8,478)	(5,571)
<b>TOTAL FUNDS</b>	<u><u>2,940</u></u>	<u><u>(8,888)</u></u>	<u><u>(5,948)</u></u>

Comparatives for movement in funds

	At 1.10.17 £	Net movement in funds £	At 30.9.18 £
Unrestricted funds			
General fund	585	(208)	377
Restricted funds			
Restricted funds	3,260	2,644	5,904
<b>TOTAL FUNDS</b>	<u><u>3,845</u></u>	<u><u>2,436</u></u>	<u><u>6,281</u></u>



7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	212	(420)	(208)
Restricted funds			
Restricted funds	9,773	(7,129)	2,644
TOTAL FUNDS	<u>9,985</u>	<u>(7,549)</u>	<u>2,436</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.17 £	Net movement in funds £	At 30.9.19 £
Unrestricted funds			
General fund	585	(585)	-
Restricted funds			
Restricted funds	3,260	(2,927)	333
TOTAL FUNDS	<u>3,845</u>	<u>(3,512)</u>	<u>333</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245	(830)	(585)
Restricted funds			
Restricted funds	12,680	(15,607)	(2,927)
TOTAL FUNDS	<u>12,925</u>	<u>(16,437)</u>	<u>(3,512)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2019.

Honeyguide Wildlife Trust Limited

Detailed Statement of Financial Activities  
for the year ended 30 September 2019

	30.9.19 £	30.9.18 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	<u>2,940</u>	<u>9,985</u>
Total incoming resources	2,940	9,985
<b>EXPENDITURE</b>		
Charitable activities		
Grants to institutions	8,280	6,960
Support costs		
Governance costs		
Bank charges foreign payments	198	169
Accountancy and legal fees	<u>410</u>	<u>420</u>
	<u>608</u>	<u>589</u>
Total resources expended	<u>8,888</u>	<u>7,549</u>
Net (expenditure)/income	<u><u>(5,948)</u></u>	<u><u>2,436</u></u>