



## REPORT OF THE TRUSTEES AND FINANCIAL STATEMENT FOR THE PERIOD 01 JANUARY 2019 TO 31 DECEMBER 2019

Established 04 August 2017 as a Charitable Incorporated Organisation (CIO)  
Registered Charity Number: 1174142

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### CHARITY INFORMATION

Governing Document:	CIO Constitution dated 09 May 2017
Charity Number:	1174142
HMRC Charities Reference:	EW8083
Registered Address:	Swallowtail and Birdwing Butterfly Trust C/o Hines Harvey Woods Queens Head House The Street, Acle Norwich, UK, NR13 7DY
Independent Examiner:	None assigned
Accountants:	None assigned
Solicitors:	None assigned
Bankers:	Barclays Bank PLC, Leicester, LE87 2BB
Social Media Advisor:	PhaseThree Goods, Norwich
Public Relations Advisor:	Holdsworth Associates, Cambridge
Website:	<a href="http://www.sbbt.org.uk">www.sbbt.org.uk</a>
Email:	<a href="mailto:info@sbbt.org.uk">info@sbbt.org.uk</a>
Telephone:	01493 750207 (registered address only)
Facebook:	<a href="https://www.facebook.com/swallowtailandbirdwing/">https://www.facebook.com/swallowtailandbirdwing/</a>

## **TRUSTEES' REPORT**

The Swallowtail and Birdwing Butterfly Trust (SBBT) established its Constitution as a Charitable Incorporated Organisation on 09 May 2017 and was entered on the Register of Charities, number 1174142, on 04 August 2017. The Trustees have pleasure in presenting this, their second formal report and financial statement, covering the period 01 January 2019 to 31 December 2019.

The financial statement has been prepared in accordance with the document "Accounting and Reporting by Charities: Statement of Recommended Practice, SORP (FRSSE)", as amended for accounting periods commencing from 1 January 2016.

This and future reports will be published on the Charity Commission's website. The Trust's reports are also published on its website [www.sbbt.org.uk](http://www.sbbt.org.uk).

### **Responsibilities**

The Board of Trustees is responsible for approving the strategy and business plan for the Trust, approving the annual budget, grant-making, monitoring performance and for policies on investment, reserves, remuneration (if any) and risk management. The Board of Trustees normally meets three or four times a year to execute the Trust's business and is required to call a general meeting of all Members (who for the time being are also the Trustees) only in the event of proposals relating to changes to the constitution, dissolution or amalgamation of the organisation.

All Trustees give their time freely and no Trustee received remuneration in the period under report. Details of expenses reimbursed to Trustees are disclosed in the accounts. There are no related party transactions. The day to day operations of the charity, the implementation of the business plan and the processing and handling of grant applications prior to formal consideration by the Board are managed by the Trustees.

### **Organisation**

The Swallowtail and Birdwing Butterfly Trust is a charitable incorporated organisation limited by guarantee, governed by its Constitution. The members of the organisation, who have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities, are the Trustees, of whom there must be a minimum of three and a maximum of twelve. Decisions are made by a simple majority of votes at a meeting of Trustees or by resolution made in writing or in electronic form and agreed by all Trustees.

The Trustees were:

- Robert Julian Chetwood (from 15.10.2018)
- Dr Nicholas Mark Collins - Chair (from 04.08.2017)
- Charles Frederick Dewhurst – Secretary (resigned 17.01.2019)
- Sara Frances Harvey – Treasurer (from 15.10.2018)
- Dr Martin Partridge – Secretary (appointed 10.10.2019)
- Oliver Leigh-Wood (from 04.08.2017)

The Trust's Patron was: Henry Sackville Barlow OBE

The Trustees were assisted by a number of Honorary Advisors and Coordinators:

Honorary Advisor Botany: Sara Oldfield OBE

Honorary Advisor Insect Rearing: Bill Page

Honorary Advisor CITES: Jonathan Barzdo

Honorary Advisor Butterfly Taxonomy: Richard I. Vane-Wright

Honorary Coordinator for Homerus Swallowtail Studies: John Parnell

New Trustees normally serve for a term of three years from the meeting at which their appointment is confirmed, after which time they may be re-appointed for a further two terms. During the set-up phase it was agreed to stagger the length of terms as follows: Charles Frederick Dewhurst (now resigned) 4 years; Oliver Leigh-Wood three years; Nicholas Mark Collins two years, but the Trust has now progressed into three-year terms for all Trustees.

The Board keeps the skill requirements for the Trustee body under review and in the event that a Trustee resigns or additional new Trustees are required, the Board is responsible for an open and rigorous recruitment process which includes advertising on the website, on other appropriate appointments websites and on wider media, as may be necessary. SBBT is committed to diversity and welcomes applicants irrespective of gender, sexual orientation, disability, religion, race or age. All new potential Trustees are interviewed, and if provisionally accepted, they are invited to attend a Trustee meeting before joining formally. On joining the Board, each Trustee is provided with an induction that includes full details of their roles and responsibilities and terms and conditions of service plus information about the charity, including its strategy and business plan.

The Board will in time adopt a process for periodical review of its effectiveness, with external advice as may be needed. The Swallowtail and Birdwing Butterfly Trust is satisfied that it has a capable and experienced Board of Trustees able to support the Trust's objectives in the future.

The Key Management Personnel of the charity are the Trustees, and the Trust has no staff at present. The Trustees are committed to training and development to support the effective development of the Trust. The Trust relies heavily on the voluntary work of the Trustees and Honorary Advisors, who make a vital contribution to the Trust and for which the Trust is grateful.

## **Origins**

In 1985 the International Union for the Conservation of Nature and Natural Resources (IUCN) published "*Threatened Swallowtail Butterflies of the World: The IUCN Red Data Book*" and identified a significant number of threatened species which were subsequently featured in a 1991 publication "*Swallowtail Butterflies: An Action Plan for their Conservation*". One such species was the subject of a new book "*Queen Alexandra's Birdwing*", published in 2016, which concluded that "the many proposals for conservation work in relation to *Ornithoptera alexandrae*, have so far borne few practical results". The Swallowtail and Birdwing Butterfly Trust was conceived in order to provide scientific, technical and financial support to this and other threatened species and habitats identified in the IUCN assessment, and in the many more detailed reports that followed in its wake.

Following a preliminary meeting on 22 March 2017 online and in Winchcombe, Gloucestershire, to agree the general principles and direction of the proposed charity, the first formal Board meeting

was held on 12 October 2017, at which time the Constitution, honorary officers, mission, objectives, priority activities and general operating principles were agreed and confirmed.

### **Objectives and Activities**

The formal objects of the Trust are “for the advancement of environmental protection and improvement, including preservation and conservation of the natural environment and the promotion of sustainable development, in particular for the protection of swallowtail and birdwing butterflies and other Lepidoptera, by means including but not restricted to education, scientific research, preservation, improvement and creation of habitat, captive breeding and sustainable management in the UK and worldwide.” The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing the charity’s aims and objectives and in planning future activities.

The mission of the Swallowtail and Birdwing Butterfly Trust is to conserve and protect members of the Papilionidae, a worldwide family of more than 550 species of butterfly which includes the largest, most spectacular and most endangered species of butterfly on the planet.

This work is generally conceived and executed in the context of the wider butterfly faunas, their foodplants, and the ecosystems of which they are a part.

The Trust addresses its objectives and measures the success of its activities in four ways:

- by identifying need and catalysing action;
- by raising financial resources for conservation activities;
- by convening networks and partnerships and
- by providing scientific and technical support.

During its early years the Trust has successfully addressed these objectives and has initiated and implemented a number of significant projects and activities.

- **Queen Alexandra’s Birdwing Butterfly Project**

The Trust helped prepare a framework, budget and plan for a project to conserve *Ornithoptera alexandrae* in Papua New Guinea through captive breeding and reintroduction and supported its presentation to third party funders, who agreed finance for the first three years, beginning in October 2017. The Trust executed a public relations campaign for the project, which saw coverage in many print and broadcast media. It also helped to recruit the project entomologist. The project is ongoing and the Trustees receive regular reports.

- **Richmond Birdwing Project**

*Ornithoptera richmondia* is confined to patches of remaining habitat along Australia’s eastern seaboard. The Trust awarded a grant to the Wildlife Preservation Society of Queensland to assist in the purchase of the foodplant vines needed to extend and consolidate the butterfly’s range. The sub-project supported by SBBT has been successfully completed and satisfactory reports received and reported on the Trust’s website. The wider project is ongoing.

- Swallowtails in Britain

The Trust entered into a partnership with the Royal Entomological Society of London and the Ted Ellis Trust to convene a one-day workshop in Norfolk, UK, on 27 June 2018. The workshop examined the status of the two subspecies of *Papilio machaon* that occur in the UK, with a view to strengthening conservation planning and action. The results of the workshop were published<sup>1</sup>. One outcome was an arrangement with the University of East Anglia to assist in the supervision of two MSc students to work on the butterfly and its foodplant. The studies were successfully submitted<sup>2</sup> and results published<sup>3</sup>. Proposals to continue the relationship into 2020 were drawn up in 2019 but later had to be abandoned due to Covid-19.

- Fiji Swallowtail Project

The Trust's project in Fiji was completed in 2018 but in 2019 a further survey was successfully conducted in cooperation with Operation Wallacea and the results published<sup>4</sup>. Plans were laid to process the specimens collected and to bring a Fijian entomologist to the UK for a familiarisation and training tour. These plans were disrupted by Covid-19 and travel bans.

- Conservation of Jamaica's Homerus Swallowtail

The Trust provided a grant to enable a team from the University of West Indies to gather small wing samples from living *Papilio homerus* butterflies for DNA analysis. The assessment is an essential precursor to development of a conservation strategy for this highly endangered species. The project is ongoing.

- World Swallowtail Day

SBBT inaugurated the first "World Swallowtail Day" (WSD) on 9<sup>th</sup> June 2019, inviting commitment to the celebration from like-minded organisations worldwide. Nineteen organisations from Europe, North America, Asia, Australia and the Pacific joined the initiative and a [full report](#) is available on the SBBT website. The project called for events to enable local people to get closer to swallowtails by visiting them in their natural habitats, studying them in sustainably managed butterfly houses, botanical and zoological gardens, and by learning more about them in the company of experts in universities, schools, museums and research centres. A secondary aim was to raise financial and volunteer support to help swallowtails in need both locally and globally. In the UK, the Trust celebrated WSD at Wheatfen Reserve, Ted Ellis Trust, Surlingham, Norfolk, with a rolling series of

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<sup>1</sup>Collins, N.M., Barkham, P., Brazil, A., Blencowe, M., Kelly, A., Oldfield, S., Strudwick, T., Vane-Wright, R.I. & Stewart, A.J.A. (2019) Ecology and conservation of the British Swallowtail butterfly, *Papilio machaon britannicus*: old questions, new challenges and potential opportunities. *Journal of Insect Conservation and Diversity* <https://onlinelibrary.wiley.com/doi/10.1111/icad.12371>.

<sup>2</sup> Lillywhite, H. C. D. (2019). Environmental variables influencing the presence of milk parsley, *Peucedanum palustre*: implications for the species under future climate scenarios and the consequences for the British swallowtail butterfly, *Papilio machaon britannicus* (Unpublished MSc thesis). University of East Anglia, Norwich.

Hills, S. R. (2019). Biotic and abiotic factors influencing parental plant choice for oviposition by the British swallowtail butterfly, *Papilio machaon britannicus* (Unpublished MSc thesis). University of East Anglia, Norwich.

<sup>3</sup> Collins, N.M., Hills, S & Lillywhite, H. (2019) Will the swallowtail survive in Norfolk?. *Transactions of the Norfolk and Norwich Naturalists Society* 52(1):62-68.

<sup>4</sup> Huggins, C. (2019) Fiji Expedition. *Surrey Skipper* Autumn 2019: 33.

lectures interspersed with visits to the reserve to view the British Swallowtail and its immature stages. Over 200 people attended. The intention is to continue promoting WSD on an annual basis.

- **Technical assessments**

Proposals were drawn up for a review of the status of CITES-listed Papilionidae but, as a result of terrorism, the CITES Conference planned to take place in Sri Lanka was cancelled and the project was shelved.

- **Outreach**

To communicate and promote conservation of swallowtails and birdwings, the Trustees maintained a comprehensive website, distributed three editions of the newsletter Papilio! to about 300 registrants worldwide, maintained an active presence on Facebook, Twitter and Instagram, delivered a range of educational and campaigning resources for World Swallowtail Day and made a number of lecture presentations to audiences in the UK.

### **FINANCIAL REVIEW**

As the income for the Trust was below £25,000 during the period under review, an independent examination is not required under the Charities Act 2011 section 145.

The charity's income for the period 01 January 2019 to 31 December 2019 was £2,132.65, comprising donations and reimbursement of Gift Aid. This compares with income of £23,353.81 during the Trust's 18-month set-up period.

The charity's expenses for the period were £5,047.33, comprising project grants (£4,200.00), project direct expenses (£693.14), banking, email and website costs (£154.19).

The Trust holds restricted funds of £5,544.00 for Queen Alexandra's Birdwing, and £77.86 for World Swallowtail Day.

The charity runs on the goodwill of supporters, volunteer advisors and Trustees and has minimal running costs. This is expected to continue for the foreseeable future.

### **Reserves**

At 31 December 2019 SBBT carries forward unrestricted general funds of £7,985.27. SBBT holds unrestricted reserves in order to mitigate against unexpected reductions in income, provide working capital and assist with cash flow. The unrestricted general funds are above the range of 3 months general fund expenditure which the Trustees would normally consider to be prudent. However, given the needs and challenges faced by the charity, its annual operating costs and the current heavy dependency upon voluntary work, which, in the event of unforeseen circumstances, might need to be paid for during an interim arrangement, the Board aims to hold a minimum reserve of £5,000. This reserve policy is kept under review.

## **Risk Management**

The Trustees have examined the major strategic, business and operational risks which the Trust faces, and are satisfied that, with the regular reports they compile for meetings, they have been able to assess these risks and to put in hand on a timely basis any necessary actions (mainly in relation to the scale of the collaborative activities of the Trust) to lessen or avoid them.

The principal risk is that income from donors might turn out to be less than anticipated. This risk is mitigated by retaining sufficient reserves to meet current commitments. A secondary risk is that project executants who have received funds fail to deliver on their commitments. This risk is mitigated by prudent project management procedures. The assets of the Trust are sufficient to meet the commitments currently envisaged. Trustees monitor and assess the impact of all projects undertaken.

A formal risk register has been prepared and will be kept under regular review as part of the annual planning process. This identifies the major financial, operational, governance/compliance and external risks facing the Charity. Each risk is assessed according to its likelihood and potential impact, and systems and procedures are in place or will be agreed to manage those risks.

## **Plans for the Future Period**

The Trust has prepared a Business Plan and budget for 2020 outlining the ways in which its aims will be pursued. The Business Plan also outlines the Trust's proposals for extending and strengthening its governance, communications and outreach.

## STATEMENT OF FINANCIAL ACTIVITIES

**SWALLOWTAIL AND BIRDWING BUTTERFLY TRUST**  
**STATEMENT OF FINANCIAL ACTIVITY FOR**  
**THE PERIOD 1 January 2019 TO 31 DECEMBER 2019**

		<b>RESTRICTED FUNDS</b>	<b>UNRESTRICTED FUNDS</b>	<b>TOTAL</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Donations	Note 2	100.00	1,228.95	1,328.95
Gift Aid tax refund	Note 1	-	803.70	803.70
<b>Total income</b>		<u>100.00</u>	<u>2,032.65</u>	<u>2,132.65</u>
<b>Expenses</b>				
Grants paid	Note 3	4,200.00	-	4,200.00
Other direct charitable expenses	Note 4	722.14	125.19	847.33
<b>Total expenses</b>		<u>4,922.14</u>	<u>125.19</u>	<u>5,047.33</u>
<b>Net surplus/(deficit) carried forward at 31st December 2018</b>		<u>(4822.14)</u>	<u>1,907.46</u>	<u>(2,914.68)</u>

## STATEMENT OF ASSETS AND LIABILITIES

		31-Dec-19	31-Dec-20
		<b>£</b>	<b>£</b>
<b>Current Assets:</b>			
Debtors		803.70	1,000.00
Cash at bank		17,039.43	15,593.79
		<u>16,594</u>	<u>16,593.79</u>
<b>Less Liabilities:</b>			
Creditors - amounts falling due within one year		4,236.00	71.98
<b>Net assets</b>		<u>13,607.13</u>	<u>16,521.81</u>
<b>Reserves:</b>			
Unrestricted reserves	Page 6	7,985.27	6,077.81
Restricted reserves	Note 6	5,621.86	10,444.00
		<u>13,607.13</u>	<u>16,521.81</u>

Nicholas Mark Collins  
 Chair of Trustees



Date: 16 June 2020

The notes on pages 9 to 11 form part of these accounts.



## **NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2019 to 31 DECEMBER 2019**

### **1. ACCOUNTING POLICIES**

#### **Basis of Preparation**

The Charitable Incorporated Organisation constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2015 and the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity.

#### **Going Concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **Funds**

Unrestricted funds represent funds which can be used in accordance with the charitable objects at the discretion of the Trustees. Designated funds are funds set aside by the Trustees out of unrestricted general funds for specific purposes or projects. Restricted funds represent funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when the funds are raised for specific restricted purposes.

#### **Income**

All incoming resources are included in the accounts when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. Donations and legacies are recognised in the financial statements when the Trust is convinced that there is entitlement to the income, there is certainty of receipt and the amount in question is measurable. Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income may be received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

#### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes all costs in relation to generating voluntary income, fundraising events and fundraising trading;
- Expenditure on charitable activities includes costs in relation to all projects, programmes and activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

### **Grants**

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such as upon receipt of a full and acceptable proposal in the Trust's project format, or when awards are recognised as expenditure only when the conditions attached to the grants are fulfilled. Grants offered subject to conditions that have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

### **Allocation of support and governance costs**

Support costs are those that assist the work of the Trust but do not directly represent charitable activities and include governance costs, administrative costs, depreciation, recruitment, and other costs. They are incurred directly in support of expenditure on the objects of the charity.

Governance costs comprise all costs involving the public accountability of the Trust and its compliance with regulation and good practice. These costs include costs related to any independent examination, statutory audit and legal fees.

Support and Governance costs may be allocated across the charitable activities based on an analysis of the time spent on each project.

### **Tangible Fixed Assets and Depreciation**

The Trust currently holds no fixed assets.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income is measured at the amount due to be received.

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **Creditors and provisions**

Creditors are recognised where the Trust has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Other creditors and accruals are recognised at their settlement amount due.

## Tax

HMRC recognised the Swallowtail and Birdwing Butterfly Trust as a charitable incorporated organisation and a charity for tax purposes on 23 October 2017, charity Reference EW80803. SBBT is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. Under the Gift Aid scheme the Trust reclaimed £803.70 in 2019.

## 2. DONATIONS

Unrestricted donations were gratefully received from N.M. & M.M. Collins, S. & G. Easter, T. & R. Fison, H. Neumann and M.G. Morris.

## 3. GRANTS PAID AND PAYABLE

	RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL
	£	£	£
QA Birdwing project	4,000.00	-	4,000.00
World Swallowtail Day	200.00	-	200.00
	<u>4,200.00</u>	<u>-</u>	<u>4,200.00</u>

## 4. OTHER DIRECT CHARITABLE EXPENSES

	RESTRICTED FUNDS	UNRESTRICTED FUNDS	TOTAL
	£	£	£
World Swallowtail Day expenses	579.14	-	579.14
Website and email set up	79.00	72.12	151.12
Travel expenses	64.00	-	64.00
Contribution to book publication	-	50.00	50.00
Bank charges	-	3.07	3.07
<b>Total expenses</b>	<u>722.14</u>	<u>125.19</u>	<u>847.33</u>

## 5. TRUSTEE EXPENSES

Trustees made no claims for expenses (other than direct project expenses) during the period under consideration.

## 6. RESTRICTED RESERVES

	£
Queen Alexandra's Birdwing Butterfly Project	5,544.00
World Swallowtail Day	<u>77.86</u>
	<u>5,621.86</u>

**ENDS**