

Registered number: 5070556  
Charity number: 1104606

**Honeyguide Wildlife Trust Limited**  
**(A company limited by guarantee)**  
**Unaudited**  
**Report and Financial Statements**  
**for the year ended 30 September 2005**

# Honeyguide Wildlife Trust Limited

<b>Contents</b>	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2
Accountants' report	3
Statement of financial activities	4
Balance Sheet	5
Notes forming part of the Financial Statements	6

**Honeyguide Wildlife Trust Limited**  
**Legal and Administrative Information**  
**for the year ended 30 September 2005**

**Constitution**

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

Charity number: 1104606 Company number: 5070556.

**Directors and trustees**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:-

C J Durdin	(Chairman)	appointed 2 June 2004
Mrs H E Crowder		appointed 2 June 2004
M D Crowder	(Secretary)	appointed 2 June 2004

Registered office:

58-60 King Street  
Norwich  
NR1 1PG

Accountants:

David J Ford FCA  
Chartered Accountants  
The Old Stud Offices  
The Old Rectory  
The Street  
Bergh Apton  
Norfolk NR15 1BN

**Honeyguide Wildlife Trust Limited**  
**Report of the Trustees for the year ended 30 September 2005**

The trustees are pleased to present their report together with the financial statements of the charity for the year ended 30 September 2005.

**Objects of the charity**

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.

**Trustees responsibilities**

Company and charity law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements the Trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

This report is prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the trustees on  
and signed on its behalf, by:

M D Crowder  
Company Secretary

**Honeyguide Wildlife Trust Limited**  
**Audit Exemption Report**  
**for the year ended 30 September 2005**

**Accountants' report to the members on the unaudited accounts of Honeyguide Wildlife Trust Limited.**

We report on the accounts for the year ended 30 September 2005 set out on pages 4 to 6.

**Respective responsibilities of Trustees and Reporting Accountants**

As described on page 2, the trustees, who are also directors of the charity for the purposes of the Companies Act, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

**Basis of opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurances expressed in our opinion.

**Opinion**

In our opinion:

- a) the accounts are in agreement with the accounting records kept by the company under section 221 of the Companies Act 1985, as amended;
- b) having regard only to, and on the basis of, the information contained in those accounting records:
  - i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in the Statement of Recommended Practice, Accounting and Reporting by Charities, and in section 249C(6) of the Act; and
  - ii) the company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1).

Signed .....

Dated .....

David J Ford FCA  
The Old Stud Offices  
The Old Rectory  
The Street  
Bergh Apton  
Norfolk NR15 1BN

**Honeyguide Wildlife Trust Limited**  
**Statement of Financial Activities**  
**for the year ended 30 September 2005**

	Restricted Funds 2005 £	Unrestricted Funds 2005 £	Total Funds 2005 £	Total Funds 2004 £
<b>Incoming resources</b>				
Donations, legacies and similar incoming resources	5,762	25	5,787	-
Investment income receipts	-	11	11	-
Other receipts	<u>-</u>	<u>4</u>	<u>4</u>	<u>-</u>
<b>Total Incoming Resources</b>	<u>5,762</u>	<u>40</u>	<u>5,802</u>	<u>-</u>
<b>Resources expended</b>				
Charitable expenditure: Charitable activities	<u>4,996</u>	<u>-</u>	<u>4,996</u>	<u>-</u>
<b>Total resources expended</b>	<u>4,996</u>	<u>-</u>	<u>4,996</u>	<u>-</u>
<b>Net Incoming Resources</b>	<u>766</u>	<u>40</u>	<u>806</u>	<u>-</u>
Net movement in funds for the year	766	40	806	-
Total funds at 1 October 2004	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total funds at 30 September 2005</b>	<u><u>766</u></u>	<u><u>40</u></u>	<u><u>806</u></u>	<u><u>-</u></u>

## Honeyguide Wildlife Trust Limited

### Balance Sheet as at 30 September 2005

	2005 £	2004 £
<b>Current Assets</b>		
Cash at bank	<u>806</u>	<u>-</u>
Net Assets	<u>806</u>	<u>-</u>
<b>Funds</b>		
Unrestricted funds	40	-
Restricted funds	<u>766</u>	<u>-</u>
	<u>806</u>	<u>-</u>

The directors consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 249A(2) of the Companies Act 1985 and members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 249B(2) of the Act. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 30 September 2005 and of its profit for the year then ended in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to the financial statements so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

The financial statements were approved by the Board of the Directors on .....  
and signed on their behalf, by:

C J Durdin

The notes on page 6 form part of these financial statements.

**Honeyguide Wildlife Trust Limited**  
**Notes to the Financial Statements**  
**for the year ended 30 September 2005**

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2000, applicable accounting standards and the Companies Act 1985.

**1.2 Company status**

The Association is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the Association being wound up, the liability in respect of the guarantee is limited to £5 per member of the Association.

**1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Association and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Association for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.4 Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Association is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

**1.6 Cash flow**

The financial statements do not include a cash flow statement because the charitable company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

**1.7 Exchange differences**

Transfers are included at the rate of exchange actually determined and at the year end 30 September 2005 the rate taken was the daily average rate.