

**Company Registration Number: 3302520**  
**Charity Registration Number: 1060811**

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**CONTENTS**

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1 - 2
<b>Trustees' report</b>	3 - 6
<b>Independent examiner's report</b>	7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Statement of cash flows</b>	10
<b>Notes to the financial statements</b>	11 - 20
The following pages do not form part of the statutory financial statements:	
<b>Charity Detailed income and expenditure account and summaries</b>	

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 5 APRIL 2021**

**Trustees**

Mr J G Eden  
Mrs A J Hague  
Mr P M Close (Resigned 19 October 2021)  
Mr D E Higdon  
Mr P J Beeson

**Company Registration Number**

3302520

**Charity Registration Number**

1060811

**Registered Office**

Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

**Address**

Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

**Secretary**

Mr D E Higdon

**Chief Executive Officer**

Mr D E Higdon

**Accountants**

James Cowper Kreston  
Reading Bridge House  
George Street  
Reading  
Berkshire  
RG1 8LS

**Bankers**

Barclays Bank Plc  
PO Box 27  
King Street  
Reading  
Berkshire

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**(CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**Solicitors**

Morrison's LLP  
First Floor South  
St Georges House  
Knoll Road  
Camberley  
GU15 3SY

**Investment Advisers**

Charles Stanley & Co Limited  
Willow Court  
Minns Business Park  
7 West Way  
Botley, Oxfordshire  
OX2 0JB

**Insurance Brokers**

Jelf Insurance Brokers Limited  
Communications House  
South Street  
Staines  
TW18 49R

**Trustees for the Charity (Nominee holding Charity's Investments)**

Rock Nominees Limited  
Willow Court  
Minns Business Park  
7 West Way  
Botley, Oxfordshire  
OX2 0JB

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 5 APRIL 2021**

---

The Board presents its report with the financial statements of the company for the year ended 5 April 2021.

**HISTORY**

The company was incorporated on 15 January 1997 in order to acquire the assets and to continue more effectively and efficiently the objectives of a Trust established by the late Ruth Eden on 15 March 1979 and known as Eden Wildlife Trust, whereby she settled funds on Trustees to be held or expended on charitable objectives. The company commenced its operational role on 6 April 1997.

The charitable objectives are the promotion of education concerning wild animals and their environment and the promotion of the moral welfare of the community at large by the amelioration of the condition of wild animals suffering cruelty or distress.

The Memorandum gives the Trustees absolute discretion in the investment of funds.

The Trustees have power to apply both income and capital in the furtherance of Trust objects.

**PRINCIPAL ACTIVITIES**

The principal activity of the company for the year ended 5 April 2021 was that of a charity.

**BOARD OF TRUSTEES**

The Trustees, all of whom were Directors during the year under review were:

Mr J G Eden  
Mr P M Close – resigned 19 October 2021  
Mrs A J Hague  
Mr D E Higdon  
Mr P J Beeson

It is with sadness that the Trustees have accepted the resignation of Mr P M Close, he will be sorely missed. We thank him for the many years service he gave the Trust.

A number of Trustees are also Members of the Company.

**APPOINTMENT OF TRUSTEES**

The company's Memorandum of Association contains the steps required for the appointment and retirement of Trustees. Copies of the company's Memorandum are available from the company's Registered Office.

**PUBLIC BENEFIT**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of Eden Wildlife Trust and in planning future activities and setting policies for the future.

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**ANNUAL REVIEW**

In accordance with the wishes and interest of the settler of the original Trust, the main activities of the Trust are directed to education concerning wild animals and to the conservation of wildlife, both in Kenya. The Board have ensured that the operations of the Trust during the year have been directed to the need to provide public benefit.

Historically many of our projects were requested directly by the Kenya Wildlife Service. However, more recently we have been working with other NGOs by providing funds for local projects. We no longer work directly with Kenya Wildlife Service. Monies are held for emergency support and direct requests.

An annual budget for projects in Kenya was initially set by the Trustees in November 2019. However due to the onset of the Covid pandemic in early 2020 a revised reduced budget was agreed in March 2020 due to the significant projected decrease in investment income. Projects are funded directly to NGOs from our UK bank account. No monies are held for local distribution in Kenya.

In the year under review, the Trustees continued to pursue general objectives in continuation of those in previous years. The Trust concentrates, in most part, on providing funds to assist ranger teams or supporting projects that assist the local communities. Often these projects do not receive significant other funding from the larger international charities.

We are pleased to report that all of the major projects planned have been successfully completed.

**RESERVES POLICY**

As a matter of policy, the Trustees will seek to maintain the value of the Expendable Endowment Fund. The Trustees are watchful that the basic capital assets represented by the Expendable Endowment Fund are able to support expenditure in excess of income taking one year with another and where essential are still prepared to spend money in excess of income.

**KEY MANAGEMENT PERSONNEL REMUNERATION**

The Trustees consider that the Board of Trustees comprise the key management personnel of the charity in charge of directing and controlling the charity's activities and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee remuneration was paid during the year.

**STATEMENT OF FINANCIAL ACTIVITIES**

Investment income for the year was £104,744 (£124,816 - 2020) with income from donations totalling £51 (£nil - 2020). Total resources expended of £133,925 (£119,416 - 2020) including direct charitable expenditure of £118,651 (£103,500 - 2020). Expenditure exceeded income by £29,130 (income exceeded expenditure by £5,400 - 2020).

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**INVESTMENTS**

The Trustees investment policy is to maintain a balance between capital growth and income.

The Trust's stock market investments were valued at £2,595,211 at 5 April 2021 (£2,168,791 - 2020). It can be seen that our investments have recovered from the March 2020 lows reflecting the market concerns following the onset of the Covid pandemic. The Trustees are mindful of the health, economic and political problems that the pandemic continues to cast over all the world. They are also mindful of the effect it will also have on our on-going project support and our dividend income stream.

**STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES**

The net expenditure for the year of £29,130 (net income £5,400 - 2020) was decreased by realised investment gains of £89,882 (£169,444 - 2020) and unrealised gains of £327,209 (losses £666,365 - 2020).

**ACCOUNTS**

The accounts on pages 8 to 20, comply with current statutory requirements and the charity's governing documents and the Charities SORP (FRS 102).

**RISK REVIEW**

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

The Trustees consider our main risks to be:

- Investment portfolio risk – we have taken steps to create a more diversified portfolio of investments, which include other asset classes in addition to equities. We also hold a cash balance to supplement our on-going income that covers two years requirements. This buffer will assist us greatly as we are mindful of fluctuating dividend income as a result of the economic consequences of the Covid pandemic.
- Covid in Kenya – we continue to be concerned on the effect this will have to the general health of the local population and the economic effect it is having on tourism; this reduced local income is putting new strains on conservation efforts.
- Terrorist threat in Kenya – we try to ensure the safety of people and projects in Kenya at all times and no longer carry out project work in the more sensitive areas of the country.

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

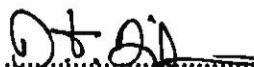
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
Mr J G Eden  
Trustee

Date: 4<sup>th</sup> Nov 2021



.....  
Mr D E Higdon  
Trustee

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 5 APRIL 2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EDEN WILDLIFE TRUST ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 5 April 2021.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:  Dated: 8 November 2021

Alexander Peal BSc(Hons) FCA DChA Chartered Accountant

James Cowper Kreston, Reading Bridge House, George Street, Reading Berkshire, RG1 8LS

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 5 APRIL 2021**

	Note	Expendable endowment funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations	3	-	51	51	-
Investments	4	-	104,744	104,744	124,816
<b>Total income</b>		<b>-</b>	<b>104,795</b>	<b>104,795</b>	<b>124,816</b>
<b>Expenditure on:</b>					
<b>Raising funds:</b>					
Investment management	6	-	10,952	10,952	11,697
<b>Charitable activities:</b>					
Governance		-	4,322	4,322	4,219
Charitable activities		-	118,651	118,651	103,500
<b>Total expenditure</b>		<b>-</b>	<b>133,925</b>	<b>133,925</b>	<b>119,416</b>
Net gains / (losses) on investments		417,091	-	417,091	(496,921)
<b>Net income/(expenditure) before transfers</b>		<b>417,091</b>	<b>(29,130)</b>	<b>387,961</b>	<b>(491,521)</b>
Transfers between funds	12	(29,130)	29,130	-	-
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,404,819	-	2,404,819	2,896,340
Net movement in funds		387,961	-	387,961	(491,521)
<b>Total funds carried forward</b>		<b>2,792,780</b>	<b>-</b>	<b>2,792,780</b>	<b>2,404,819</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 20 form part of these financial statements.

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 3302520**

**BALANCE SHEET**  
**AS AT 5 APRIL 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Investments	10	2,595,211	2,168,791
		2,595,211	2,168,791
<b>Current assets</b>			
Cash at bank and in hand		202,699	241,158
Creditors: amounts falling due within one year	11	(5,130)	(5,130)
		197,569	236,028
<b>Net current assets</b>		197,569	236,028
<b>Total net assets</b>		2,792,780	2,404,819
<b>Charity funds</b>			
Expendable endowment funds	12	2,792,780	2,404,819
<b>Total funds</b>		2,792,780	2,404,819


The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**Mr J G Eden**  
 Trustee  
 Date: 4<sup>th</sup> NOV 2021



.....  
**Mr D E Higdon**  
 Trustee

The notes on pages 11 to 20 form part of these financial statements.

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	15	(133,874)	(119,416)
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		104,744	124,816
Proceeds from sale of investments		115,220	183,197
Purchase of investments		(124,549)	(195,672)
<b>Net cash provided by investing activities</b>		<b>95,415</b>	<b>112,341</b>
<b>Cash flows from financing activities</b>			
<b>Change in cash and cash equivalents in the year</b>		<b>(38,459)</b>	<b>(7,075)</b>
Cash and cash equivalents at the beginning of the year		241,158	248,233
<b>Cash and cash equivalents at the end of the year</b>	16	<b>202,699</b>	<b>241,158</b>

The notes on pages 11 to 20 form part of these financial statements

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Eden Wildlife Trust meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Cash at bank and in hand**

Cash at bank and 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.

**1.3 Creditors and provisions**

Creditors and provisions are recognised where the company 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. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.4 Income**

Dividends are included within the financial statements when they are paid. Bank and other deposit interest is shown gross whilst income from stock market investments is shown net. Bank deposit interest is included within the financial statements when it is earned.

**1.5 Foreign balances**

Balances denominated in foreign currencies are converted at the rate ruling at the date of the Balance Sheet.

**1.6 Investments**

Stocks and shares are included at their fair value at the year end using the closing quoted market price. The movement in the Statement of Financial Activities comprises both realised and unrealised gains and losses.

**1.7 Charitable expenditure**

Charitable expenditure is accounted for on an accruals basis.

**2. Judgements and estimates**

The preparation of the financial statements requires the charity to make judgments, estimates and assumptions that affect the amounts reported for assets and liabilities at the balance sheet date and the amounts reported for income and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates. There were no judgments or estimates that have had a significant effect on amounts recognised in the financial statements.

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**3. Income from donations and legacies**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	51	51	-

**4. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Stock market investments	104,744	104,744	124,605
Bank and other deposit interest	-	-	211
	<u>104,744</u>	<u>104,744</u>	<u>124,816</u>
Total 2020	<u>124,816</u>	<u>124,816</u>	

**5. Cost of activities in furtherance of the charity's objectives**

	2021 £	2020 £
Wildlife expenses	118,651	103,500
	<u>118,651</u>	<u>103,500</u>

Wildlife expenses relate to wildlife conservation and educational projects in Kenya. All expenditure for both 2020 and 2021 was from unrestricted funds.

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**6. Investment management costs**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment management costs	10,952	10,952	11,697
	<u>11,697</u>	<u>11,697</u>	
Total 2020	<u>11,697</u>	<u>11,697</u>	

**7. Governance costs**

	2021 £	2020 £
Accountancy	3,660	3,540
Other	225	242
Insurance	437	437
	<u>4,322</u>	<u>4,219</u>

**8. Transfer between funds**

The transfers from expendable endowment funds to unrestricted funds of £29,130 (2020: £5,400 transfers to expendable endowment funds from unrestricted funds) represent the excess net expenditure (2020: excess net income) for the year.

**9. Key Management Personnel**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

Trust administration costs of £300 (2020: £300) for professional services were reimbursed to Mr D E Higdon, a Trustee, during the year. No other Trustees received any expenses.

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**10. Fixed asset investments**

	<b>Listed securities £</b>
<b>Cost or valuation</b>	
At 6 April 2020	2,168,791
Additions	124,549
Disposals	(115,220)
Realised gains	89,882
Unrealised gains	327,209
<b>At 5 April 2021</b>	<b><u>2,595,211</u></b>
 <b>Net book value</b>	
<b>At 5 April 2021</b>	<b><u>2,595,211</u></b>
 At 5 April 2020	 <u>2,168,791</u>

**Investments at market value comprise:**

	UK 2021 £	Overseas 2021 £	Total funds 2021 £	Total funds 2020 £
Listed investments	<u>2,090,079</u>	<u>505,132</u>	<u>2,595,211</u>	<u>2,168,791</u>
 Total 2020	 <u>1,788,106</u>	 <u>380,685</u>	 <u>2,168,791</u>	

The following investments represented more than 5% of the market value of the portfolio at 5 April 2021:

Rio Tinto	3,500	10p Ord Shares	191,800
Murray International B	11,250	5p Ord Shares	134,550
Highcroft Investment	19,000	25p Ord Shares	139,650
JP Morgan American Investment Trust	24,000	5p Ord Shares	145,680

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

The cost of amounts invested and the amounts held in bank deposit accounts were as follows:

	2021 £	2020 £
Stock market investments	1,637,162	1,537,951
Cash at bank	101,819	124,206
	<u>1,738,981</u>	<u>1,662,157</u>

**11. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Other creditors	<u>5,130</u>	<u>5,130</u>

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 6 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2021 £
<b>Unrestricted funds</b>						
General Funds	-	104,795	(133,925)	29,130	-	-
<b>Endowment funds</b>						
Original Fund	1,763,432	-	-	(29,130)	89,882	1,824,184
Revaluation Reserve	641,387	-	-	-	327,209	968,596
	<u>2,404,819</u>	<u>-</u>	<u>-</u>	<u>(29,130)</u>	<u>417,091</u>	<u>2,792,780</u>
<b>Total of funds</b>	<u><u>2,404,819</u></u>	<u><u>104,795</u></u>	<u><u>(133,925)</u></u>	<u><u>-</u></u>	<u><u>417,091</u></u>	<u><u>2,792,780</u></u>

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021**

**12. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 6 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2020 £
General Funds	-	124,816	(119,416)	(5,400)	-	-
<b>Endowment funds</b>						
Original Fund	1,588,588	-	-	5,400	169,444	1,763,432
Revaluation Reserve	1,307,752	-	-	-	(666,365)	641,387
	<u>2,896,340</u>	<u>-</u>	<u>-</u>	<u>5,400</u>	<u>(496,921)</u>	<u>2,404,819</u>
<b>Total of funds</b>	<u><u>2,896,340</u></u>	<u><u>124,816</u></u>	<u><u>(119,416)</u></u>	<u><u>-</u></u>	<u><u>(496,921)</u></u>	<u><u>2,404,819</u></u>

**13. Summary of funds**

**Summary of funds - current year**

	Balance at 6 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2021 £
General funds	-	104,795	(133,925)	29,130	-	-
Endowment funds	2,404,819	-	-	(29,130)	417,091	2,792,780
	<u>2,404,819</u>	<u>104,795</u>	<u>(133,925)</u>	<u>-</u>	<u>417,091</u>	<u>2,792,780</u>

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**13. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 6 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 5 April 2020 £
General funds	-	124,816	(119,416)	(5,400)	-	-
Endowment funds	2,896,340	-	-	5,400	(496,921)	2,404,819
	<u>2,896,340</u>	<u>124,816</u>	<u>(119,416)</u>	<u>-</u>	<u>(496,921)</u>	<u>2,404,819</u>

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Endowment funds 2021 £	Total funds 2021 £
Fixed asset investments	2,595,211	2,595,211
Current assets	202,699	202,699
Creditors due within one year	(5,130)	(5,130)
<b>Total</b>	<u>2,792,780</u>	<u>2,792,780</u>

**Analysis of net assets between funds - prior year**

	Endowment funds 2020 £	Total funds 2020 £
Fixed asset investments	2,168,791	2,168,791
Current assets	241,158	241,158
Creditors due within one year	(5,130)	(5,130)
<b>Total</b>	<u>2,404,819</u>	<u>2,404,819</u>

**EDEN WILDLIFE TRUST**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**15. Reconciliation of net movement in funds to net cash flow from operating activities**

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	387,961	(491,521)
<b>Adjustments for:</b>		
(Gains)/losses on investments	(417,091)	496,921
Dividends, interests and rents from investments	(104,744)	(124,816)
<b>Net cash used in operating activities</b>	<b>(133,874)</b>	<b>(119,416)</b>

**16. Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash in hand	202,699	241,158
<b>Total cash and cash equivalents</b>	<b>202,699</b>	<b>241,158</b>

**17. Analysis of changes in net debt**

	At 6 April 2020 £	Cash flows £	At 5 April 2021 £
Cash at bank and in hand	241,158	(38,459)	202,699
	<b>241,158</b>	<b>(38,459)</b>	<b>202,699</b>

**18. Related party transactions**

There were no transactions with related parties apart from administration costs disclosed in note 9.

**EDEN WILDLIFE TRUST**  
**(A company limited by guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

**19. Taxation**

HM Revenue & Customs has accepted the Trust as a charity within the definition of Part 11 Corporation Tax Act 2010 with the result that the exemptions afforded by Part 11 are available to the extent that income and gains are applicable and applied to charitable purposes only.

It is considered that all income and gains of the Trust are applicable and applied to charitable purposes only and on this basis, no provision for taxation has been made.

**20. Share capital**

The company has no authorised share capital as the liability of members is limited by guarantee to the extent of £10 each.

**21. Trustee insurance**

The Charity has paid for the purchase of insurance to protect it from losses arising from the neglect of its Trustees and to indemnify the Trustees against the consequences of any neglect or default, except criminal matters on their part.