

THE NYIKA-VWAZA (UK) TRUST

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

6 April 2010 to 5 April 2011

Charity Number 1105105

# THE NYIKA- VWAZA (UK) TRUST

## TRUST INFORMATION

Appointed Trustees	Rupert Oliver Brown Michael John Budgen Founding Trustee Jane Elizabeth Gallacher Tessa Claire Grimshaw Molly Margaret Jackson Thomas Geoffrey Lupton Paul Frederick Thomas Langton Jonathan Ralph Timberlake Appointed 17 February 2011
Chairman	Thomas Geoffrey Lupton
Hon. Secretary and Treasurer	Harry Walter Foot, M.B.E.
Banker	Lloyds TSB
Investment Manager	Close International asset Management Limited PO Box 373 Kingsgate House 55 Esplanade St, Helier, Jersey, JE4 8UQ
Accountants	Duncan Churchill and Co. Ltd. Kingsley Close East Way Ivybridge Devon PL21 9LL
Registered Office	Stowford Farm Harford Ivybridge Devon PL21 OJD
Charity Number	1105105
HMRC Charities Reference	XR81083/0

## **PATRONS and PATRONINATURAE**

### **PATRONS**

Sir Roger Toulson  
Neil Harvey  
Professor Colin A. Baker MBE  
Lady (Elizabeth) Toulson CBE

### **PATRONI NATURAE**

Carl Bruessow	Reptiles
Jim Chapman	Evergreen Forests
Francoise Dowsett-Lemaire	Birds and Evergreen Forests
Robert Dowsett	Birds and Butterflies
Cornell Dudley	Insects
David Happold	Mammals
Meredith Happold	Mammals
Sigrid Anna Johnson	General
Alison Kitchin	Trees
Isobyl La Croix	Orchids
Hazel Meredith	Molluscs
Brian Morris	Ethnobiology
Peter Overton	Biodiversity Research Expeditions
Marianne Overton	Biodiversity Research Expeditions
Jonathan Timberlake	Vegetation Ecology
Denis Tweddle	Fish
Dolf van Bruggen	Molluscs

## THE NYIKA-VWAZA (UK) TRUST

### THE TRUSTEES' REPORT FOR THE PERIOD 6 APRIL 2010 TO 5 APRIL 2011

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Formation of the Trust.** The Trust was registered by the Charity Commission as charitable trust number 1105105 on 26 July 2004.

**Objects of the Trust.** The Objects of the Trust are:

- i) To provide for the benefit of the public the conservation, protection and improvement of the physical and natural environment, particularly but not exclusively of the Nyika National Park and Vwaza Marsh Wildlife Reserve in Malawi, Africa; and
- ii) The advancement of the education of the public in nature conservation generally and in particular but not exclusively of the Nyika National Park and Vwaza Marsh Wildlife Reserve in Malawi, Africa.

**Public Benefit.** The Trust provides public benefit by:-

- (i) Publicizing and promoting knowledge around the world about the existence of the two national parks in the remote north of Malawi and about their precious fauna and flora;
- (ii) Providing funds for the conservation of the two national parks for which the Malawi Government lacks the necessary resources;
- (iii) Promoting the education of the public, both within Malawi and around the world, about the fauna, flora and other attributes of the two parks and heightening their appreciation of these assets;
- (iv) Encouraging Malawians to comprehend the importance and value of the two parks as part of their national heritage;
- (v) Developing an archival bibliography and information depository of the assets and other aspects of the two parks;
- (vi) Helping to fund improvements of a social and welfare nature for the people who live in the vicinity of the parks;
- (vii) Assisting to conserve in a healthy condition the habitats of the parks as a major source of water and food (e.g. honey) for the welfare of Malawians.
- (viii) Working to preserve the parks in their natural state for the world and posterity.

**Trustees.** All the trustees are committed to the Objects of the Trust. The Chairman, Tom Lupton, has historic family connections with Malawi dating back to the 1900's and he himself lived and worked in Malawi through the 1970/90's, thereafter returning periodically. All the other trustees have either lived in Malawi or at various times visited the Nyika and Vwaza areas in Malawi. One of the three Founding Trustees, Major Ian Gordon, served in the Nyika National Park for six years (1971-77) as Warden. He retired as a trustee in July 2008 but continues to provide the benefit of his knowledge and experience as a Trustees' Consultant. Lady Toulson, another Founding Trustee and our first Chairman, also retired in July 2008 but maintains her connection with the Trust as a Patron. Founding Trustees hold office for an initial 4-year term and in July 2008 Mike Budgen, the third Founding Trustee, was reappointed for a further three years which is the normal period for all trustees ..

New trustees are appointed by a resolution of the continuing trustees having regard to their appropriate skills, knowledge and experience. They are given copies of the Trust Deed, Regulations made by the Trustees and the Charity Commission booklet "Trustees and Governance. The Essential Trustee: What you need to know". A new trustee, Jonathan Timberlake, was appointed during the year. He is a vegetation ecologist with extensive knowledge of central Africa. Jonathan first visited the Nyika National Park in 1991 and has assisted the trustees in accessing the Report of the SABONET botanical expedition to the Nyika plateau in 2000 which produced the definitive list of its plants. He works in the Herbarium at the Royal Botanic Gardens Kew, London, where he edits "Flora Zambesiaca", the regional flora for south-central Africa (including Malawi).

During the year the trustees held three Ordinary meetings, two Special Meetings, all in London, and one Conference Call meeting. Day-to-day administration was conducted by the Hon. Secretary and Treasurer in consultation with the Chairman and trustees as appropriate.

During the year Harry Foot continued as Hon. Secretary and Treasurer to the Trust. The Trustees are most grateful for the time and care he devotes to the Trust, and in particular his input in maintaining and expanding its network of supporters.

**Co-operation with the Malawi Nyika-Vwaza Trust.** The relationship between the Malawi Nyika-Vwaza Trust and this Trust was formalised in a Memorandum of Understanding between both Trusts that was signed in 2004. This includes the requirement that we receive regular financial and operational reports about the operations that we fund in Malawi.

We were pleased to learn that on 14 January 2011 a Memorandum of Understanding was signed between the Malawi Government's Department of National Parks and Wildlife and the Malawi Nyika-Vwaza Trust that confirms and clarifies the ways in which both parties will continue to work together. It is intended to run for 10 years.

We are grateful to the Malawi Trustees for all their efforts at keeping the operations in Malawi flowing smoothly and for their cooperation with us.

**Trust Managers (Volunteers).** We are grateful to Andrew Jackson for his services throughout 2010. Trust Managers are appointed by the Malawi trustees to whom they are accountable. However, as the effective management of the conservation work in the two national parks in Malawi is dependent upon the skills and personalities of the managers, and as we provide for their subsistence, who is appointed is of concern to us. We are very grateful for those who volunteer but to date no one has offered their services for more than 12 months. Thus the lack of continuity has been a weakness. We were therefore very pleased when we learnt that Geoff and Patsy Wooles, whose home is in New Zealand, were prepared to consider 2 years as from January 2011. They are currently in post and doing well.

**Risk Assessment.** The Trust possesses no physical assets. Its principal risks are two, financial and the consequences of inadvertently failing to comply with the requirements of the Charity Commissioners. Safeguards for the former are set out in the Financial Matters section of this report. With regard to the latter, we are conscious of the importance of compliance.

## ACTIVITIES DURING THE YEAR

**Website.** [www.nyika-vwaza-trust.org](http://www.nyika-vwaza-trust.org) This site serves both our Trust and the Malawi Nyika-Vwaza Trust. It is maintained voluntarily by Mike Budgen and we are indeed fortunate that Mike possesses this special skill and makes no charge for his IT services. The website is a powerful tool of communication with our supporters and it also enables the whole computerised world to become familiar with our work and how to support us.

**Patroni Naturae.** During the year we were delighted and honoured that a number of eminent naturalists and scientists accepted our invitation to support our work as Patroni Naturae. Most of our work to date has been concerned with the maintenance and conservation of the structural elements of the Nyika National Park and of the Vwaza Marsh Wildlife Reserve and this must, and will, continue. However, the advent of the distinguished Patroni Naturae enables us to develop scientifically important conservation attitudes and projects. Initially we aim to expand our website to incorporate databases of as much of the fauna and flora of the two parks as we can accumulate; in some instances this may be achieved by linking from our website to the databases of our Patroni Naturae with their permission. Our intention is that our website should become the first port of call for anyone anywhere in the world who wishes to learn about the fauna and flora of the parks. i.e. the living animals and

plants that we are helping to conserve. Jonathan Timberlake, our new trustee, has undertaken the mammoth task of establishing the databases with the cooperation of the other Patroni Naturae and of Mike Budgen our website manager. The first step in this process is the refinement of the existing Bibliography on which Jonathan has made a start. We are most grateful to him and to all our valued Patroni Naturae.

**Nyika-Vwaza News.** Now in its sixth year, this biannual newsletter continues to be our principal, regular method of informing our supporters of the work that is accomplished within the Nyika National Park and the Vwaza Marsh Wildlife Reserve by the Malawi Nyika-Vwaza Trust. We are indebted to the Editor, Jane Gallacher, assisted by Mike Budgen, for continuing to produce the newsletters, all 12 of which are posted on our website.

**Evening at the RGS in London.** For the sixth year our major promotional Evening was held in London and for the fourth successive year again at The Royal Geographical Society on Tuesday 9 November 2010. As is now customary, our Chairman, Tom Lupton, gave the large audience in the Ondaalje Theatre a brief report on activities and developments during the previous 12 months, and this was well received.

Our Speaker was Emeritus Professor Anthony Young who led us through the history of the development of the Land Resource Survey in the Commonwealth, showing how methods developed in Malawi were applied to other parts of the developing world. He also introduced to the audience some of the eminent people who had been members of that "thin on the ground" group of enthusiastic young agriculturists who had been the torch bearers of the Survey.

The evening was also enlivened by Chris Badger, the head of Central Africa Wilderness Safaris (CAWS) in Malawi who preceded Professor Young with a splendid presentation on the tourist attractions of the Nyika National Park. CAWS hold the Tourism Concession for the park and work closely with the Trust.

As always, the success of the Evening was dependent in large part upon the many people who gave willingly of their time, energy, practical and financial support - to them all we say "Thank you".

Our next promotional Evening at the RGS will be on Tuesday 8 November 2011 when the lecture will be given by Professor Jeffrey Burley, CBE whose topic will be "The Evolving Role of Forestry".

## **FINANCIAL MATTERS**

**Accounting Policies.** The Financial Statements have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- (i) Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005),
- (ii) Financial Reporting Standards for Smaller Enterprises (FRSSE), and
- (iii) The Charities Act 1993.

**Grants Received.** We are most grateful to the Rufford Maurice Laing Foundation, for a further grant of £5,000 on top of the £5,000 grant in the previous year, to assist with the purchase of a second Toyota Land Cruiser. We are also grateful to the Camellia Foundation for an unrestricted grant of £5,000.

**Grants Awarded.** During the year under review £32,020 was provided to the Malawi Trust by way of Conservation grants, primarily to cover the running costs of the annual programme of basic conservation work within the Nyika National Park and the Vwaza Marsh Wildlife Reserve. The total provided to the Malawi Trust during the year, including for the Land Cruiser, bridges, an office computer, living allowances for the Trust Managers and their air fares, was £53,544. This is the largest amount provided by this Trust in a single year to the Malawi Trust.

**Year end Outturn.** In order to meet cash flow requirements £30,000 was drawn down from the investment portfolio during the year. Net Unrestricted assets at the end of the year were £222,722 of which £200,354 were invested.

**Unrestricted Reserves.** Pending the outcome of fund-raising efforts, the Unrestricted Investments provide a reserve adequate to meet 5-years' worth of the running costs at current levels of the Nyika-Vwaza Trust in Malawi.

**Endowment Fund.** The Endowment Fund acts as a Restricted Reserve the intention being to grow it steadily over time by additions and natural growth in order to provide long-term income and financial stability. Two additions were made during the year, the first of £100 from a supporter and the second of £1,159 by a supporter who had overpaid income tax and instructed the Inland Revenue to pass the money due to him (including the Gift Aid element) to the Trust for the Endowment Fund. We are most grateful to both benefactors. The Fund is wholly invested with a year-end market value of £52,774.

**Needs and Risks.** We are conscious that unless we replenish drawings from the Unrestricted Reserve we could in due course put at risk our ability to meet future needs, especially if the Endowment Fund has not achieved substantial growth. As we do not operate commercially, we must continue to actively seek funds by way of grants, donations and legacies, either unrestricted or restricted, from all who support our cause, and combine this with fund-raising activities. We are grateful to all our supporters and especially the growing band of individuals who themselves raise funds for us by sponsored half-marathons, marathons, triathlons and other activities. To them all we say "Thank you".

#### **THE NYIKA TRANS FRONTIER CONSERVATION AREA FOUNDATION.**

Last year we reported that it was our understanding that the long-awaited formation of the Nyika TFCA Foundation establishing a joint Malawi-Zambia authority to administer the Nyika and Vwaza with contiguous Zambian conservation areas might be achieved before the end of 2010. Regrettably this target was not achieved. Supported by the World Bank and bilateral and other institutional funders, when this development happens it will bring a new dimension of security to Malawi's northern parks as important areas of ecological and environmental conservation. It will also provide opportunities for the Malawi Nyika-Vwaza Trust to expand and strengthen its operations. For our part, we have assured the World Bank that it is our present intention to maintain our funding at current levels for the next 5 years .

This report was approved by the Trustees on 02 June 2011 and signed on their behalf by

**Signature**

A handwritten signature in black ink, appearing to be 'I. D. ...', written over a faint rectangular box.

**Independent Examiner's Report to the  
Trustees of The Nyika-Vwaza (UK) Trust  
on the accounts for the year ended 5 April 2011**

I report on the accounts of The Nyika-Vwaza (UK) Trust for the year ended 5 April 2011 as set out in the annual report.

**Respective responsibilities of the Trustees and the examiner**

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended);
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended); and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking further explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the accounts.

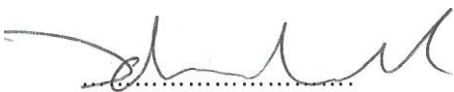
**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the Trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 41 of the Act); and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



24 May 2011

**Duncan Churchill & Co Ltd**

Accountants & Tax Advisers  
Kinglsey Close  
Lee Mill Industrial Estate  
Ivybridge  
Devon  
PL21 9LL

**THE NYIKA-VWAZA (UK) TRUST**

**CASH FLOW STATEMENT & BALANCE SHEET AS AT 5 APRIL 2011**

	Notes	Unrestricted £	Restricted £	Total £
<b>CASH FLOW STATEMENT</b>				
<b>RESOURCES</b>				
Investments				
Market value at 5 April 2010	1	203,536	50,672	254,208
Additions during 2010-11			1,259	1,259
Gains during 2010-11		26,818	843	27,661
Transferred to Income		-30,000		-30,000
Market value at 5 April 2011		200,354	52,774	253,128
Income received during 2010-11		52,132	6,159	58,291
Balance blf from previous year		21,177	5,000	26,177
Total gross resources		273,663	63,933	337,596
Expenditure during 2010-11		50,941	11,159	62,100
<b>NET RESOURCES at 5 APRIL 2011</b>		<b>222,722</b>	<b>52,774</b>	<b>275,496</b>
<b>BALANCE SHEET</b>				
<b>ASSETS</b>				
Investments		200,354	52,774	253,128
Cash at Bank		28,998	0	28,998
Debtors	2	1,513	0	1,513
Gross Assets		230,865	52,774	283,639
<b>LIABILITIES</b>				
Creditors	3	8,143	0	8,143
<b>NET ASSETS</b>		<b>222,722</b>	<b>52,774</b>	<b>275,496</b>

This Balance Sheet was approved by the Trustees on 02 Jun 2011 and signed on their behalf by

**Signature**



Tom Lupton  
Chairman

Tom Geoffrey Lupton

Chairman

THE NYIKA-VWAZA (UK) TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 6 APRIL 2010 TO 5 APRIL 2011

INCOME and EXPENDITURE

	Notes	2010-11			2009-10	
		Unrestricted £	Restricted £	Total £	£	Total £
<b>INCOME</b>						
<b>Funds Donated</b>						
Donations under Gift Aid	4	6,191	904	7,095	6,990	
Tax on Gift Aid donations	5	1,727	255	1,982	1,933	
Non Gift Aid donations	6	6,277	5,000	11,277	9,040	
Legacy					65,747	
<b>Total Funds Donated</b>		<b>14,195</b>	<b>6,159</b>	<b>20,354</b>	<b>83,710</b>	<b>83,710</b>
<b>Fund Raising Events</b>						
Promotional Evening at the RGS, London: 09 Nov. 2010		1,710		1,710	3,469	
Marathons and Half Marathons: Sponsorship	7	5,057		5,057	380	
Sales of Merchandise		1,161		1,161	425	
<b>Total Fund Raising Events</b>		<b>7,928</b>		<b>7,928</b>	<b>4,274</b>	<b>4,274</b>
<b>Bank Interest</b>	8	<b>9</b>		<b>9</b>	<b>72</b>	<b>72</b>
<b>Total Ordinary Income</b>		<b>22,132</b>	<b>6,159</b>	<b>28,291</b>	<b>~</b>	<b>88,056</b>
					'i>- () SIO	
<b>Transfer from Investments</b>	9	<b>30,000</b>		<b>30,000</b>		
<b>Total Income</b>		<b>52,132</b>	<b>6,159</b>	<b>58,291</b>		
<b>EXPENDITURE</b>						
<b>Grants Distributed</b>						
Conservation	10	32,020		32,020	27,470	
Office, workshop and general equipment	11	800		800	0	
Vehicles	12	3,670	10,000	13,670	21,500	
Briages	13	1,630		1,630	2,750	
Petrol generator					525	
Refrigerator					750	
Bank charges on remitting grants		152		152	168	
<b>Total Grants</b>		<b>38,272</b>	<b>10,000</b>	<b>48,272</b>	<b>53,163</b>	<b>53,163</b>
<b>Managerial costs</b>						
Volunteer Manager- living allowance and air fares	14	5,424		5,424	3,102	3,102
Fund Raising, Promotion & "Nyika-Vwaza News" costs		5,316		5,316	5,928	5,928
<b>Costs of Merchandise</b>		<b>535</b>		<b>535</b>	<b>280</b>	<b>280</b>
<b>Hospitality and Gratuities</b>		<b>214</b>		<b>214</b>	<b>1,985</b>	<b>1,985</b>
<b>Administration and Accountancy</b>	15	<b>1,180</b>		<b>1,180</b>	<b>479</b>	<b>479</b>
<b>Total Ordinary Expenditure</b>		<b>50,941</b>	<b>10,000</b>	<b>60,941</b>	<b>64,937</b>	<b>64,937</b>
<b>Transfer to investments - Endowment Fund</b>	16	<b>0</b>	<b>1,159</b>	<b>1,159</b>		
<b>Total Expenditure</b>		<b>50,941</b>	<b>11,159</b>	<b>62,100</b>		
<b>Excess/Surplus of Income over Expenditure</b>		<b>1,191</b>	<b>-5,000</b>	<b>-3,809</b>		<b>23,119</b>
<b>Previous year surplus</b>		<b>21,177</b>	<b>5,000</b>	<b>26,177</b>		<b>3,058</b>
<b>Accumulated Surplus at Year End.</b>		<b>22,368</b>	<b>0</b>	<b>22,368</b>		<b>26,177</b>

## THE NYIKA-VWAZA (UK) TRUST

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 5 APRIL 2011

#### Notes Cash Flow Statement and Balance Sheet

1. The investments were originally a legacy bequeathed by Ian Hay of the Isle of Man in 2009-10. Of the total legacy the Trustees set aside £50,640 as the nucleus of an Endowment Fund. This had increased to £50,672 by 5 April 2010.
2. HMRC Gift Aid claim submitted at year-end.
3. A transfer to Malawi plus unrepresented cheques and provision for the Independent Examiner's fee not recorded in the year-end Bank statements.

#### Statement of Financial Activities

4. Unrestricted donations include 27 Banker's Orders, 26 one-off gifts and one gift of overpaid tax.
5. Includes Transitional Relief and tax received in respect of the overpaid tax donation.
6. Includes grants of £5,000 from each of The Camellia Foundation (Unrestricted) and The Rufford Foundation (Restricted).
7. Part receipts principally via the Just Giving agency.
8. Interest at 0.05 per annum throughout the year.
9. Required in January 2011 to meet commitments to the Malawi Nyika-Vwaza Trust.
10. Primarily the emoluments of Malawian staff who carry out the conservation work, and related costs including vehicle maintenance and running costs.
11. New laptop computer for Trust Office at Chelinda.
12. Purchase of a second Toyota Landcruiser of which £10,000 was provided by the Rufford Foundation, half in 2009-10 and half in 2010-11. Balance by NV(UK)T.
13. Funds advanced to Malawi NVT to take advantage of available steel beams.
14. Includes single air fare New Zealand-Malawi for Geoff and Patsy Wooles.
15. Travel to Meetings £538; Office expenses £173; Web site hosting (Demon) and upgrading £229; and Independent Examiner's fee £240.
16. Restricted: Two donations received for the Endowment Fund; one for £100 sent direct to the Investment Managers, the second of £1,159 via this account.

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