

Annual Report and Financial Statements

1 April 2023 to 31 March 2024



An overview of who we are

BCT has championed bats for 30 years and the places they need to survive.

***Our vital stats: We spend just 10p on fundraising per £1 raised
(in 2022/23: 13p per £1)***

***Around 217,000 online supporters across different platforms
(in 2022/23: 215,000)***

Over 3,000 volunteers

Our purpose

Vision: A world rich in wildlife where bats and people thrive together.

Mission: To conserve bats for present and future generations. Through education, collaborative action and scientific research, we inspire individuals and organisations to value and speak out for bats.

Values: Inspiration, collaboration, evidence-based.

The charity's main activities and the people and wildlife we strive to help are described below. All our charitable activities focus on conserving bats for present and future generations and are undertaken to further Bat Conservation Trust's charitable purposes for the public benefit.

We work to

Discover: To ensure scientific evidence is in place to support bat conservation.

- Provide, either directly, through collaboration or by signposting to external organisations, the scientific evidence we need to understand and address threats to bat populations
- Deliver a world-leading, cost-effective citizen science programme supported by motivated volunteers, providing high quality data able to inform evidence needs, policy-relevant questions and metrics of bat population status, change and distribution

Act: To secure and enhance bat populations and their resilience in a changing world.

- Be the authoritative voice influencing positive outcomes (government, planning process, enforcement)
- Improved awareness, knowledge and action for bat conservation in key sectors (built environment, forestry, agriculture) and audiences (professional ecologists, volunteers, those that use places of worship)
- Advice provided is based on the most robust evidence available

Inspire: To win the levels of support required to secure and enhance bat populations.

- Increased engagement with and understanding of bats by the public and media
- Increased recruitment, retention and engagement of BCT members

Strengthen: To enable BCT to achieve financial stability and sustainable staff workloads; to ensure staff and volunteers are motivated and well led.

Company number: 02712823 – Charity number: 1012361 – OSCR number: SC040116

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A barbastelle bat. In the Science, research and advances in woodland monitoring section you'll read about our groundbreaking genetic research which provides evidence for the historic decline of barbastelle bat populations.

Message from the President

Welcome to 2023-24's annual report for the Bat Conservation Trust (BCT), where we update you on what we've achieved with your support over the last year. Because the chances are, if you're reading this you've given BCT your money or your time, or both. Maybe you're a volunteer, a BCT member, part of a bat group, a funder or a project partner. Whatever it is, you've joined an increasing number of people who 'do their bit'. You might call it activism, or you might call it commonsense – it doesn't much matter. We're glad you're here and I look forward to meeting some of you at the National Bat Conference in 2024.

In last year's annual report, we announced a new role at BCT to help us navigate the ever-changing policy landscape in the UK. Giving bats a 'voice' in politics isn't win-lose for people though – time and time again we've seen that policy that helps bats thrive, helps other wildlife and people too. It's time our natural heritage is a priority for politicians because our economy, health and wellbeing all depend on it. And that's why I invited BCT and many other organisations to join me for Restore Nature Now in September 2023. This was a peaceful rally, made up of more than 40 different organisations and their members, united with a clear message to all politician parties to act on behalf of nature.

It was evidence like that in the State of Nature Report 2023 (SON) – which shows there's been no let-up in the decline of our wildlife – which makes that message so urgent. SON also highlighted that the way we manage our land for agriculture has a huge impact on our wildlife. Recognising agriculture's importance, BCT created a second new role in 2023. Working with our policy team, our Agriculture Officer will inform our policy work. But they're also part of our agricultural conservation projects, such as farmland bat surveying and our work with Scottish crofters. And they'll be involved in an ambitious new project which will work with farmers and their local communities to make a food landscape fit for bats.

Of course, as we expand our reach into policy and agriculture, BCT remains committed to conservation policy, practice and guidance based on robust scientific evidence base. In 2023, groundbreaking research we conducted with the University of Exeter, showed that barbastelle populations have dropped by 99% over several hundred years. Using a pioneering genetic study, this research showed what we've long had anecdotal evidence for: the massive historic decline of UK bat populations. Fascinating for the history buffs, these declines began during the UK's colonial era, when huge tracts of forest were felled for boatmaking. These results are important on their own, but this technique is a game changer for bat conservation.

Scientific and technological advances are also helping us remove barriers for people to get involved in bat conservation. New affordable bat detectors now make it possible to collect large volumes of data across much wider areas, including priority habitats like woodlands. And the data can be analysed by AI algorithms incredibly quickly – data that would take 150 years to analyse by a single human can be processed in a week. This groundbreaking combination of speed and low cost allows a wider range of people to get involved in monitoring bats. BCT surveys like NightWatch make great use of this new technology, and I'm delighted it has funding for another year. More people involved in conservation is surely a good thing, not least because access to nature is so good for people. But it also brings a diversity of thought, skills and experience to conservation, another win-win.

So, whatever your role is in supporting BCT, I hope this letter gives you a flavour of the amazing work BCT has done over the last year. It really is time to pat yourself on the back: you're part of one of the only consistently successful conservation stories in the UK.



A handwritten signature in black ink, which appears to read 'Chris Packham'. The signature is stylized and includes a small flourish at the end.

Chris Packham CBE, President, Bat Conservation Trust

Review by the Chair and Chief Executive

Our vision is a world where bats and people thrive together – and the importance of people is a theme that runs through this annual report, as we look back on highlights from 2023/24 and forward to priorities for the coming years. This annual report covers the last year of our current strategy and in 2024/25 we'll introduce our new 10-year strategy. Whilst the new strategy will strengthen our work in key areas, it's vision remains the same.

Policy and advocacy have continued to be crucial in the past year, and because of two new roles (Species Advocacy and Policy Officer and Agriculture Officer) we have significantly increased our work in this area, including consultations, letters, campaigns and engagement activities.

Unfortunately, last year saw the Retained EU Law Bill become an Act of Parliament – despite campaigning by many NGOs and their supporters (BCT supporters alone contacted more than 100 MPs). Thanks to everyone's efforts the Act is not as immediately detrimental as the original Bill; however, it has made it easier for governments to weaken or remove legal protection of species, habitats and the environment, with limited consultation and without appropriate parliamentary scrutiny. We continue to work with other organisations to monitor any changes caused by this new legislation.

Retained protection for bats is one of the five key asks in A Bat Conservation Manifesto which we have developed over the last few months. Other asks include the requirement to make all new developments species-friendly and ensure that climate change mitigation is deployed in harmony with nature. We have sent our manifesto to all political parties and will be asking our members and supporters to encourage politicians to commit to these important policies.

Another ask in the manifesto is for governments to support long-term nature-friendly farming through agricultural schemes. In 2023/24 we were able to further develop our work with the agricultural sector with an exciting new project called Connecting People and Landscapes in a Changing Climate. This project aims to bring together farmers and communities to improve outcomes for bats and other wildlife. It will support farmers in the transition to regenerative farming, as well as introducing young people to careers in agriculture and conservation.

Our Bats in Churches project was officially completed in November 2023 but it is not over! The project has been a huge success, resulting in a close partnership which will continue working for the benefit of our built and natural heritage. Resources developed as part of the project will continue to support church communities into the future (<https://batsinchurches.org.uk/>). We also have a new Bats in Churches Advisor at BCT (supported by the Church of England) who will administer a small grants scheme for churches and provide enhanced training for Natural England volunteers through the Bat Advice Service.

We want to ensure everyone feels welcome, able to connect with the natural world and participate in its protection. And we continue to recognise the importance of having diverse voices involved in bat conservation, bringing new perspectives and ideas. As mentioned in last year's annual report we have increased our investment in EDI (equity, diversity and inclusion). In 2023/24 we developed our EDI statement of values, and members approved an additional clause in BCT's governing documents to reflect our commitment to EDI. We also rolled out EDI training to staff and made events more inclusive. Critically, we have continued to improve our recruitment processes and are committed to reporting on our progress through initiatives like the RACE Report.

We would like to say thank you to everyone who supports our work – our staff, volunteers, partners, donors, supporters, members and many others all help create a world where bats and people thrive together.



Jean Matthews, Chair, Board of Trustees



Kit Stoner, Chief Executive



<https://batsinchurches.org.uk/>

Science, research and advances in woodland monitoring



Elliot Bastos
(Assistant Project Officer, Woodland Hope) in Meirionnydd Oakwoods in Wales habitat for a range bat species, including the rare lesser horseshoe bat.

BCT is committed to ensuring scientific evidence is in place to support bat conservation. For us this means identifying priority research areas where further evidence is needed and creating or supporting projects in those areas. Our science team is made up of experts with specialisms in a range of areas from public health to bioacoustics. And they work with researchers and experts from many different fields all over the world.

Last year we told you about work unlocking the mysteries of woodland bats, and this continues with many advancements in woodland monitoring. We're also working on pioneering new survey technologies, expanding our surveys and removing barriers to volunteering.

Using AI to upscale bat surveys

Our Sound Classification System's (SCS) development has continued through 2023-24. It is a fully automated audio-identification system which answers an urgent need to upscale bat surveys. Currently, most conventional surveys are time and labour intensive. But now we can rapidly scale up the data volumes flowing through the SCS, using AI and cloud technologies.

As a result, we will have bigger, better data and so improved understanding how bat populations and the ecosystems they rely on are faring. And unlike traditional surveys, SCS users don't need to watch bats in real time, which makes taking part more accessible (see NightWatch section for more on this).



© Lia Gilmour

Lia Gilmour is BCT's Research Manager and oversees the development of BCT's SCS.

eDNA: The sky is not the limit

Living organisms shed DNA into their surrounding environments as they interact with them. We call this environmental DNA (eDNA) and it can be used to identify species. The non-invasive nature of collecting eDNA is useful for surveying vulnerable species as well as those in hard-to-reach environments.

To explore how airborne eDNA could be used to survey bat species in the UK, BCT is working with Dr Joanne Littlefair at University College London. Last year, our science team conducted a pilot study at a lesser horseshoe bat roost, collecting airborne DNA using innovative methods.

With the pilot complete, this work opens doors for more projects in this rapidly developing area.



© Alfie Gleeson

BCT's Madeline Davis surveying a lesser horseshoe bat roost using passive acoustic and airborne eDNA sampling methods.

New way to measure past bat population declines

Research by the University of Exeter and BCT has found that barbastelle bat populations dropped by 99% over several hundred years.

Animals' DNA can be analysed to discover a 'signature' of the past, including periods when populations declined, which leads to less genetic diversity. Until now, we have only been able to look at recent changes in populations, though anecdotal evidence suggests UK bat populations are at historic lows.

Now we have evidence for the historic decline of barbastelle, and it has made an immediate impact. But we urgently need similar evidence for other bat species – and this study provides a way to get it.

Bats and health 2023-24

Our work in this area continues to involve collaboration with national and international partners. We maintain up to date information about bats and health on our website and through our networks. We also promote measures to reduce the transmission of disease between humans and bats.

Whilst disease research is important, misleading representations of scientific findings can undermine bat conservation efforts – and cause unnecessary alarm. New findings, such as the expanding presence of EBLV-1 in one UK bat species, and new non-invasive research methods, mean we can continue working to mitigate risks. We are looking to secure resources to expand this area of work.

We collaborated with scientists who discovered undescribed coronaviruses in two British bat species. By engaging in this research, we ensured findings were not presented in a misleading way. This work provides a model for researchers and conservationists to work together for the wider good.

Volunteers collecting data for the NBMP Sunset Survey in Roath Park, Cardiff.

National Bat Monitoring Programme

In partnership with Joint Nature Conservation Committee we run the National Bat Monitoring Programme (NBMP) which collects population data for 11 of the UK's 18 bat species. Established in 1996, the NBMP is one of the longest running and most successful citizen science programmes in the world. It gives us, researchers and government, the information needed to help inform bat conservation.

Who gathers NBMP data?

NBMP exists because of all the volunteer citizen scientists who have collected data over two decades. As well as being of great value to bat conservation, the surveys are fun and rewarding to carry out. And we're delighted that more volunteers signed up in 2023-24, bringing our total to 793 volunteers and 438 new people trained to use bat detectors.

Since 2021, NBMP has been working to engage younger and more diverse volunteers. We're pleased to see positive results, with continued recruitment of new volunteers from under-represented communities. Compared to 2022-23, we saw a 23% increase in engagement of people from ethnic minorities and a 48% increase in young adults.

Find out more about our equity, diversity and inclusion work in our Inspiring People section.

Removing barriers to nature: NBMP Volunteer Engagement Officer

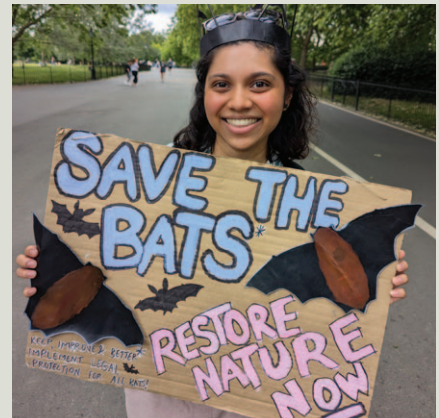
New to Nature aims to provide experiences for people who might not normally have access to a career in the environmental sector. Trainees are paid a competitive wage for 12 months while gaining hands-on experience.

Stephanie Fernandes joined BCT in 2023 as part of the New to Nature scheme, after finishing her degree in Zoology in 2022. As our Volunteer Engagement Officer, Stephanie has worked to bring more diversity to BCT as well as supporting all the amazing volunteers who make BCT what it is.

Unfortunately, New to Nature isn't continuing, but Stephanie is remaining in the same role with BCT into 2024.



© Michelle Parsons



© Joe Nunez-Mino

Our Volunteer Engagement Officer, Stephanie Fernandes, has worked to bring more diversity to BCT as well as supporting all the amazing volunteers who make BCT what it is.

Bhangra, bats and starlit stories

Stephanie organised and supported a variety of engagement activities, like an event with Royal Parks. Attendees took part in a Bhangra dance tutorial and a bat walk which incorporated the NMBP Sunset Survey.

Stephanie was also instrumental in organising a collaboration between BCT's NightWatch, Butterfly Conservation Trust and Wanderers of Colour. Stories Under Starlight participants were given training in capturing video of the wildlife around them using their smartphones and the footage they collected included in a film – you can watch this film on YouTube by scanning the QR code below or using this link: <https://youtu.be/STvw8lop3lw?si=n5hjpbXwWv9BH4-r>

NBMP annual survey results

While several bat species remain at risk of extinction, there is good news for some species which are showing improved population trends. Importantly, results suggest protective laws and conservation actions are paying off.

Among the best news is a continued rise in two of Britain's rarest bats: the greater horseshoe and lesser horseshoe bat. And there is also a rise for Natterer's bat, common pipistrelle and soprano pipistrelle. We found that Daubenton's bat, noctule, brown long-eared bat, serotine and whiskered/Brandt's bats are stable, when compared with the baseline year of 1999.

Whilst BCT is happy with the positive results, it is important to note that there is regional variation, and most species still have a long way to go before they recover from significant historical declines. Worryingly, in our current political climate, protections for bats are vulnerable.

You can read the NBMP reports on our website, scan the QR code on this page or visit www.bats.org.uk/our-work/national-bat-monitoring-programme/reports/nbmp-annual-report



© Ele Johnstone

Stories Under Starlight workshops led by NightWatch in collaboration with NBMP, Butterfly Conservation Trust and Wanderers of Colour.

Advances in woodland monitoring

All 17 UK breeding bat species use forests for foraging, roosting or commuting. Several of our rarer and more endangered bat species depend on woodland for their survival. Also, their association with forest habitats makes bats valuable indicators of forest ecosystem health.

However, woodland bat activity is difficult to monitor because traditional surveying techniques aren't well suited to woodland. Last year we reported on exciting work going on across the UK's woodlands and forests. 2023-24 saw that work continue with a focus on advances in woodland monitoring.

National Forest Inventory Bat Survey

The National Forest Inventory programme monitors woodland and trees within Great Britain. It includes the most in depth survey carried out on Britain's woodland and trees to date.

We've been working with Forest Research on the National Forest Inventory Bat Survey (NFIBS) since 2021, collecting large amounts of valuable data. In 2023 our NFIBS data totalled 66.6 TB. Using BCT's SCS this was processed in less than 10 days. For context, it would take a bat call expert roughly 150 years to manually classify the same number of recordings.

Work with NFIBS will help us to develop and improve:

- Passive acoustic bat population monitoring survey of NFI plots.
- An autonomous acoustic sensor prototype.
- Automated classification of woodland bat species.
- A woodland soundscape classification algorithm.



<https://youtu.be/STvw8lop3lw?si=n5hjpbXwWv9BH4-r>



www.bats.org.uk/our-work/national-bat-monitoring-programme/reports/nbmp-annual-report

Forest Wilding

Forestry England (FE) is using innovative 'forest wilding' approaches to restore some of their sites. Plans include the re-introduction of keystone species and restoration of mosaic habitats. BCT and FE worked together to record baseline data in the areas being restored, and we will continue to monitor progress.

Special Areas of Conservation barbastelle project

We continue to work with partners, including large numbers of dedicated volunteers, to survey for rare species such as the barbastelle in Special Areas of Conservation (SAC). This work is ongoing and will provide vital knowledge that will aid the conservation of this threatened species.

Looking for barbastelles in The Mens

The Mens is a large ancient woodland in the Low Weald. During 2023, with support from the London Bat Group and key bat workers, we surveyed this SAC with advanced survey techniques.

We were looking for core roost areas of barbastelles. Results confirmed and mapped maternity roost trees, and emergence counts of identified roosts gave an indication of colony size.

The capture (and release) of five female barbastelles and six maternity roost trees in three roost areas shows that minimum intervention and non-management is working to support maternity roosts within the reserve.

Tagging trees to protect bat roosts

Tree tags make bat roosts in trees easily identifiable. Without them it can be time consuming and costly to keep track of roosts for those who manage woodlands. That's why we launched the Bat Roost Tree Tag Scheme (BRTTS) in 2021. So far 401 tags have been placed, with 80 in 2023-24, more than double than the year before.

By now, the tags are well recognised by woodland workers who know that they need to seek appropriate advice before proceeding with any work. Data from the scheme supports work studying bat species' use of trees, for example, by feeding into the Bat Tree Habitat Key.

Bat Tree Habitat Key and Bat Rock Habitat websites

In 2023, Henry Andrews gave the Bat Tree Habitat Key (BTHK) and the Bat Rock Habitat Key (BRHK) projects to BCT. Both projects aim to document features exploited by tree-roosting and rock-roosting UK bat species.

Valuable information from both will feed into our survey guidelines, biodiversity and woodland initiatives and future research projects.

Next year will see us promote BTHK and BRHK in Northern Ireland, Wales, and Scotland, so that we capture more data from these countries. And we plan to apply for funding to develop an app for BTHK so that data is always up to date and can be entered in the field.

Most of our funding for Bat Tree Habitat Key and Bat Rock Habitat Key projects comes from the sale of Henry Andrews's two books pictured here.

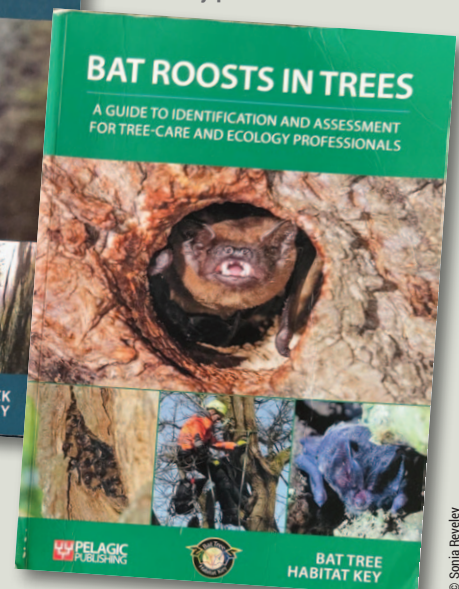
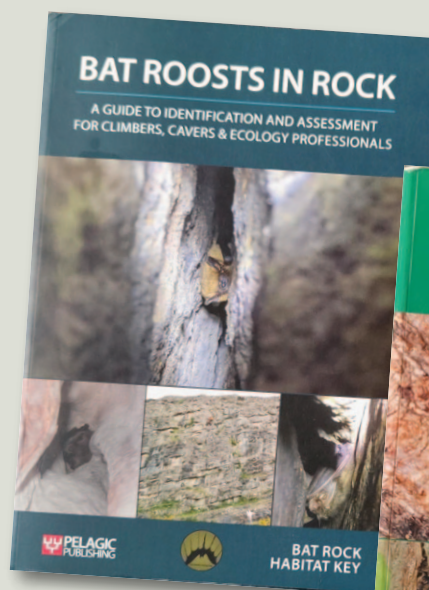
Follow the QR code below to buy these books.



Bat Tree Habitat Key
<https://pelagicpublishing.com/products/bat-roosts-in-trees-bat-tree-habitat-key>



Bat Rock Habitat Key
<https://pelagicpublishing.com/collections/bat-rock-habitat-key/products/bat-roosts-in-rock>



© Sonia Revelley

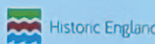
Projects and partnerships: Bringing people together

Projects and partnerships are the heart of conservation action. Currently we have 40 active partners across the UK and in all nations, and they range from landscape scale to habitat specific.

Inspiring local people to act through engagement and education is central to many of our projects. And improved access to nature is just one of the rewards participants benefit from.

2023-24 saw the end of some long-term projects and work on their legacy. It also saw the start of major new projects.

BATS IN CHURCHES



Bats in Churches end of project event Flying to the Future was a celebration of the incredible success and legacy of this £4.6 million partnership.

Bats in Churches' amazing legacy

Bats in Churches (BiC) was a £4.6 million partnership which ran from 2019 until 2023. BiC tackled potential human/wildlife issues that can occur when large numbers of bats roost inside church buildings, particularly historic ones.

Project impact

BiC was hugely successful, resulting in a close partnership which will continue to benefit our built and natural heritage.

As part of the project, 753 churches were surveyed, finding 12 of the country's 18 species. At least two churches have been saved from closure, and dozens of roosts protected, including some for the endangered grey long-eared bat.

BiC also successfully piloted a Bats in Churches Class Licence which allows a flexible approach to bat mitigation.

What next for bats in churches?

Our celebration event of BiC's successful end was written up in the Guardian but it's not quite the end of this unique project. We have a new role at BCT, the Bats in Churches Advisor who will administer a small grants scheme for churches and training through the Bat Advice Service. And we are working on the follow up project: 'Beyond Bats in Churches'.



A bat survey underway in Brampton. Churches are also important for bats and some have provided safe roosting sites for many generations.

Natur am Byth! Celebrating Welsh culture and nature

Natur am Byth! (which means 'nature forever' in Welsh) is the country's largest natural heritage and outreach programme and we're pleased to be part of it. With a focus on cultural as well as natural heritage, Natur am Byth! is timely – Wales is one of the most nature depleted countries in the world.

Natur am Byth! seeks to support 67 species facing extinction, including the lesser horseshoe bat, shrill carder bumblebee, and pink sea fan. People are central to this project, which will create a new wave of nature ambassadors as it celebrates Cynefin – the distinct natural heritage that underpins communities across Wales.

Swansea Bay: Stars of the Night

Wales holds 61% of the UK's population of the lesser horseshoe bat, and our Natur am Byth! project focuses on them. Swansea Bay: Stars of the Night will encourage local people to take part in citizen science.

BCT's Project Officer Bethan Withey grew up in Wales, speaks Welsh and is passionate about engaging local communities in appreciation of native wildlife. She will focus on the Stars of the Night volunteer offer and engagement work.

Hope for the future in Welsh rainforests

All 15 bat species found in Wales use woodland for roosting, foraging, or commuting. A new project for 2023, Woodland Hope (Gobaith Coetir) will help some of Britain's rarest bats and most precious woodlands in North Wales by focusing on the Celtic rainforests.

This project is funded by the Nature Networks Fund from the National Lottery Heritage Fund through Natural Resources Wales.

A great start to the project

Woodland Hope got off to a flying start at its first community event with over 100 lesser horseshoe bats emerging from a stable in Snowdonia.

Community engagement is core to this project which will upskill the local community in citizen science, work with local partners and make it possible to monitor woodland bats in innovative and collaborative ways.

Nicky Fish (Wales Officer Woodland Hope). Woodland Hope works closely with local partners, communities and organisations, to connect people with their woodland heritage.



© Elliot Bastos

New project connects farmers, communities and landscapes

Another exciting new project is Connecting People and Landscape in a Changing Climate. This ambitious project will bring wildlife, farmers and communities together to create better outcomes for all.

Farmers will be given specialised support to transition to regenerative farming, whilst connecting them to their local communities and bat species. To understand the impact of climate change, wildlife rehabilitation data will be studied. Ecological training will be offered to younger people, who will be introduced to possible careers in agriculture and conservation.

A woodland strand of this project will improve our understanding about where Bechstein's bats are found. This will allow the project to give advice to woodland owners and managers, schemes, initiatives, and policy makers and inform the national drive to increase woodland habitats.

We were delighted to get funding from the National Lottery Heritage Fund for an 18-month development phase and hope to win funding for the delivery phase to last a further four years.



© Hannah Worthington

BCT in Scotland

With NatureScot's support, BCT runs the Scottish Bat Project which works with 12 bat groups, including one newly set up group, as well as NBMP volunteers, to build knowledge about Scottish bats.

Last year the team:

- Delivered Bat Habitat Management training to RSPB, Scottish Wildlife Trust, and landowners.
- Provided training for the Scottish Nathusius' Pipistrelle Project in person and online.
- Created a knowledge-exchange 'Spring into Action' day with the University of Stirling for Scottish bat workers.
- Responded to government consultations such as the Scottish Biodiversity Strategy and related five-year plan.
- Worked in close cooperation with Species on the Edge.

Next year, work will continue with Scottish bat groups to strengthen connections between them and landowners and managers. And more bat survey skills sessions will be offered, covering everyone from beginners to advanced. Plus, they will focus on regional questions, such as occurrence of Brandt's bats, swarming sites and the search for Nathusius' pipistrelle bats.

In March 2025, there will be a Scottish Bat Conference for all Scottish bat workers and bat enthusiasts.

New Scottish project: Species on the Edge

Working with local communities in some of Scotland's most remote areas, Species on the Edge (SotE) will provide a vital lifeline for vulnerable coastal and island wildlife. SotE is the first partnership of its kind in Scotland, bringing together Rethink Nature and NatureScot to stop biodiversity loss.

Volunteers on site for our new project which connects farmers, communities and landscapes.

Getting to know Scottish bats

Little is known about bats in the highlands and islands and to ensure their future, we need to know more about them. In some cases, the most recent records are from the 1990s. As such, surveys are badly needed. In the first year, SotE completed 59 surveys, covering four project areas. In total seven bat species were recorded.

Bats, crofts and midges

Our SotE Project Officer Cathryn Baillie has been working with local communities on bats walks, citizen science, bat box building and other survey work. And she's set up a bat detector loan scheme in Portree so people can see if they have bats on their land.

Cathryn has also been working with crofters. Crofting is often beneficial for bats, because it is small-scale, low intensity, and creates a mosaic of different habitats. Bats are good for crofters too, as they eat midges, an insect which bites humans. The soprano pipistrelle – weighing about the same as a 20p coin – can eat thousands of midges in one night, and are estimated to eat billions annually in Scotland.



© Cathryn Baillie

A bat walk in Portree. Species on the Edge Project works with the help of community science to learn more about bats in incredible Scottish landscapes.

NightWatch brings a new approach to surveys

NightWatch is a community science project that helps people discover the hidden world of nighttime wildlife living in their neighbourhood.

Technology helps us remove barriers to surveys

New technologies used in NightWatch mean more people can take part in bat surveys because they don't have to be physically present to count bats.

Instead, NightWatchers can leave sensors to collect data on a balcony, in a garden or local green space. And no previous surveying experience is needed. So NightWatch is perfect for those new to bat surveys and living in towns or cities.

Community influencers join NightWatch

In 2023, we recruited a new type of volunteer for NightWatch, community influencers, who will help spread the word in their neighbourhood.

Next year we will launch our NightWatch influencer packs, which will support people as they bring NightWatch to their networks.



A group of NightWatchers.

**NIGHT
WATCH**
WHO WILL YOU FIND?

NightWatch is a community science project helping people discover the hidden world of night time nature living in their neighbourhood.

New industry lighting guidance

August 2023 saw the launch of an important tool for industry on how to avoid or reduce harm to bats from artificial lighting. BCT chaired the panel of experts who produced a new Institution of Lighting Professionals guidance note. Anyone involved in projects with artificial lighting – such as local authorities, developers and ecologists – will find this guide useful.

Since the last guidance in 2018, we now know more about how lighting impacts different bat species. Whilst all bats require dark roosting areas, corridors and feeding habitats, light's impacts are not the same across species. For instance, some bats are impacted by significantly lower lighting levels than others. Additionally, there's also been an increase in knowledge on how lighting impact can be reduced.

The new guide stresses the need for communication between specialists on projects, as well the need to bring ecologists and lighting engineers in at the start. Alongside information about how projects can best work; bat roosting, foraging and commuting needs are outlined in greater planning context. And a range of case studies demonstrate principles, with avoidance as a key tool to mitigate impacts.

Overall, the guide shows the benefits of its approach for bats and other wildlife. But importantly, people also benefit from the overall quality of our environment.

First eLearning module launched

To share the new guidance as widely as possible, we launched our first planning eLearning module. 'Introduction to Bats and Artificial Lighting' covers bat ecology, the impacts of artificial lighting and the latest mitigation techniques.

Roost Partnership scheme: Making roofs fit for bats

All 17 bat species that breed in the UK have been recorded using buildings. Some species increasingly depend on roof roosts as natural roost become scarcer.

And so BCT has started the Roost Partnership, a scheme which develops evidence-based roosting products with manufacturers. Products are designed with expertise from best practice guidance and research, as well as feedback from ecologists and built environment professionals.

We have three partners:

- Just Lead which produce two types of bat access products in the form of Bat Tile
- Wildcare who sell the integrated BatBlock
- Manthorpe Building Products who are developing a new Roost Partnership product release. These will be a Kent-style bat box from Just Lead and a new roof tile from Manthorpe Building Products. Vistry have agreed to trial the roof tiles for us.

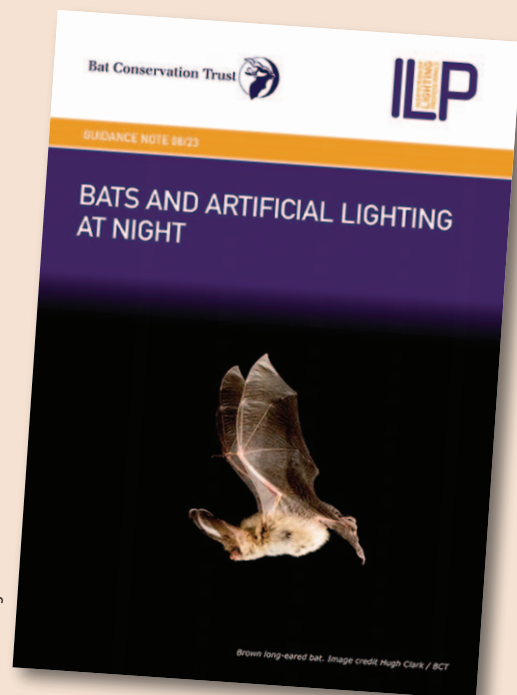


Jo Ferguson is BCT's Built Environment Manager and oversees the Roost Partnership scheme and the production of industry guidance.

Vistry Group Partnership

BCT is pleased to continue our work with the Vistry Group, with our partnership being renewed for another three years. Vistry Group is one of the UK's leading provider of housing.

Our partnership demonstrates how organisations can work proactively towards common environmental goals. In the past BCT has trained Vistry staff, worked with them on Biodiversity Net Gain and good practice on new housing developments.



© Jo Ferguson.

Cover of Bats and Artificial Lighting at Night. Anyone involved in projects with artificial lighting – such as local authorities, developers and ecologists – will find this guide useful.



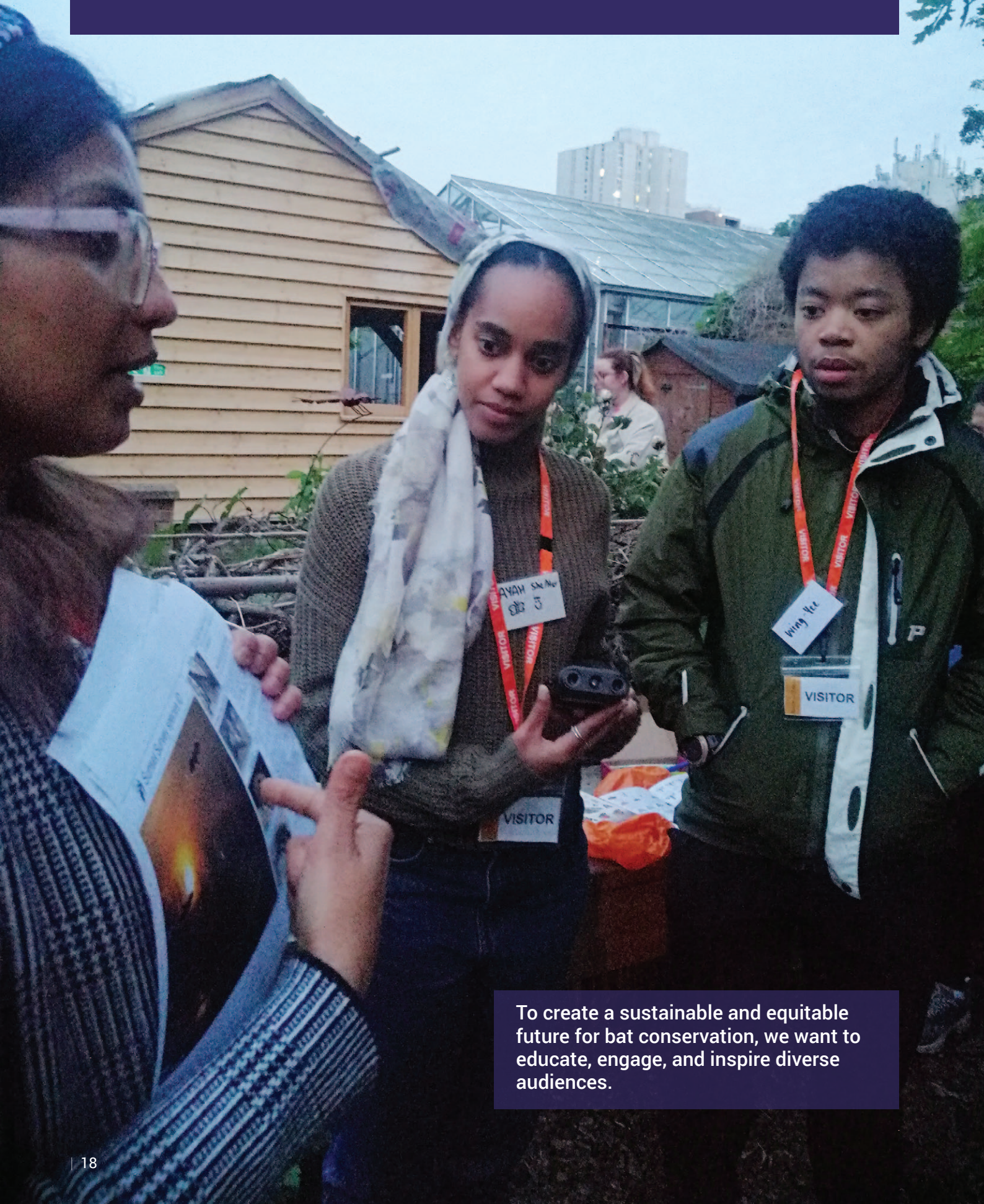
Natterers' bat in a bat brick.



The Manthorpe Ridge Roost™. BCT has partnered with Vistry and Manthorpe Building Products to launch this innovative new product that will provide accommodation for bats.

© BCT

Inspiring people



To create a sustainable and equitable future for bat conservation, we want to educate, engage, and inspire diverse audiences.

Membership and engagement

As a membership organisation, the ongoing support of our members is vital because membership raises much needed funds for our work.

But members also do incredible work across the UK raising awareness of bats and their vital part in our natural environment. And members make our voice more powerful, especially around campaigning and other policy work.

2023-24 membership updates

Our membership income increased significantly, with more people joining and more members renewing their support. Additionally, our members donated thousands of pounds to a range of BCT projects, contributing even further to bat conservation and our work.

Our membership magazines, Bat News and the Young Batworker, are published three times a year with articles covering national and international conservation work and research as well as celebrating those involved in bat conservation.

Social media, media and communications

In 2023 we invested in the comms team through the creation of a new post. Now in place, the new Comms Officer increases our capacity to produce digital content, implement best practice around SEO and will lead on creating a BCT wide communications strategy.

2023-2024 in numbers

We have a big audience of supporters and followers on social media and the BCT website. Here are some of the key figures from last year.



1 million visitors to BCT website



121K Facebook followers



30K Instagram followers



56K X/Twitter followers



10K LinkedIn members



77,180 downloads of BatChat podcast

Policy and advocacy

Last year's annual report celebrated two new roles created to strengthen bat conservation through BCT's influence in the policy sphere. These new staff members mean we can now be more proactive in the policy arena, which has undergone radical changes recently with risks to legislation that protects bats and other wildlife.



Lil McDermaid (centre, holding the 'Manifesto for Bats' poster), BCT staff and supporters at Restore Nature Now. Lil is our Species Advocacy and Policy Officer, one of two new roles created to strengthen bat conservation through BCT's influence in the policy sphere.

Retained EU Law Bill

The Retained EU Law (REUL) Bill threatened legal protections for bats. We weren't alone in our concern that legal protections we believe are vital to the population recovery of many of our bat species would be removed. We asked our supporters to write to their MPs expressing their concern – and at least 116 MPs were contacted.

Unfortunately, REUL did become an Act of Parliament. Going forward, we will continue to monitor legislative changes and hold governments accountable for their promises that they will not use the Bill to weaken environmental protections.

Manifesto campaign

Early in 2024 work began on our first manifesto campaign. Bat conservation faces many threats, including inappropriate or unambitious environmental policies, chronic underfunding of environmental services and the climate crisis. Though current protections have enabled some positive signs of recovery, there are still UK bat species at risk of extinction and declines in some species and areas.

Right now, the UK's political parties have the opportunity and obligation to make real progress for the environment and commit to what nature needs, which in turn provides many benefits to people and communities.

In 2024 we created five manifesto pledges we believe every UK political party should commit to and mobilised our members to ask their political representatives to consider them.

Wind turbine mitigation to protect wildlife

Renewable energy and improving energy efficiency is an essential part of mitigating climate change and providing a reliable, sustainable energy system. If not planned carefully, however, renewable energy developments or energy efficiency schemes can have very detrimental impacts on bats and other species.

Therefore, future projects need to carefully consider how to minimise their impacts on bats, as well as birds and other wildlife. Ecological impact assessments should be carried out by suitably qualified ecologists for renewable energy projects, who will then help to design suitable mitigation measures to avoid or reduce any impacts on protected wildlife.



Ecological impact assessments should be carried out for renewable energy projects and suitable mitigation measures put in place to avoid or reduce any impacts on protected wildlife.

Making policy expertise a priority

Consultations, briefing, letters and statements are how expertise is fed into the UK's policy making system. In 2023-24, we took part in nine briefings and statements, 26 consultations and seven campaigns – a five-fold increase from the year before. On top of this, we took part in 50 other policy engagement activities.

Consultation topics ranged from hedgerows to planning regulations. Policy briefings covered areas like the built environment's impact on younger people, river pollution and biodiversity net gain. We signed an open letter about HS2 biodiversity recalculation and another one to Minister Rebecca Pow about regulation of protected landscapes. And we united with other conservation organisations for campaigns and rallies like Nature Can't Wait, Restore Nature Now and Nature for Everyone.

Overall, 2023-24's policy work shows how diverse the policies are which impact bat species. It also demonstrates the connections between issues which impact on people and those which impact bat species and other wildlife.

Award-winning Wildlife Crime Project

Mark Goulding, BCT's Wildlife Crime Officer, won WWF Partner of the Year in 2023. Partner of the Year is given to an individual or organisation who has made the greatest contribution to the objectives of the Partnership for Action against Wildlife Crime in the preceding year.

Earned recognition

In partnership with Natural England and Chartered Institute of Ecology and Environmental Management (CIEEM), BCT helped to develop a transformative approach to licensing.

Now, some ecological consultants – with enough knowledge and experience – won't need to obtain a separate mitigation licence to provide advice to developers in some specific situations.



© D. Kingham

Good news for 'night owl' ecologists

2023 saw the release of the 4th edition of *Bat Surveys for Professional Ecologists: Good Practice Guidelines*. The guidance was fully updated with new sections on biosecurity, tree surveys, bat sound analysis auto-identification, data science and more.

Bat groups

Bat groups are the mainstay of bat conservation, undertaking vital front-line conservation work. We have more than 80 bat groups in the UK, made up of dedicated volunteers. Some are just a single individual, while others have hundreds of members. Whilst BCT has agreements in place with most bat groups, bat groups operate independently from BCT.

As always, BCT extends a huge thank you to all the bat groups for the work they do supporting BCT and the UK's bats.

Funding bat groups doing vital surveys

Every year partner bat groups can apply to the Partner Group Support Fund for money to support projects. During 2023-24, BCT was able to support four bat group projects with a total of £1,709 (in 2022/23 we supported three bat groups with a total of £1,200).

Merseyside & West Lancs Bat Group will use their grant to buy sound analysis software to survey local sites and collect much needed data on bats in their area. 2023 saw the start of the National Nathusius' Pipistrelle Project (NNPP) in Scotland, and we awarded the Tayside Bat Group a grant for AudioMoth detectors. Norfolk & Norwich Bat Group have been involved with the NNPP since 2017, and their grant is for long battery life laptops.

Left to right: Deputy Chief Constable and National Police Chiefs Council lead on Rural Wildlife Crime Debbie Ford, BCT's Mark Goulding, National Wildlife Crime Unit's Kevin Kelly and WWF's Paul DeOrnellas.

Awards given and received 2023-24

CIEEM NGO Impact Award

In 2023, BatChat won the NGO Impact Award from the Chartered Institute of Ecology and Environmental Management (CIEEM).

Launched in 2019, BatChat was the first active podcast that focuses on bat conservation. Each episode, host Steve Roe (BCT trustee and Chair of the Derbyshire Bat Conservation Group) interviews people on location about their work in bat conservation.

BatChat has grown impressively over the last few years, with a 50% increase in downloads since 2022 and listeners in 105 countries. Thanks to BatChat sponsors Wildlife Acoustics and Wildcare.

CIEEM is the leading professional membership body for ecologists and environmental managers in the UK, Ireland and abroad. Since 2006, CIEEM Awards have celebrated the outstanding work of ecologists and environmental managers.



The Pete Guest Award winner in 2023 was Steve Roe. From left to right, Kit Stoner (BCT's CEO), Steve Roe and Ruth Waters (BCT Trustee).

Pete Guest Award

During 2023's National Bat Conference, Steve Roe was awarded the Pete Guest Award. Given in memory of Pete Guest – an inspirational figure in bat conservation – this award is recognition of an outstanding practical contribution to bat conservation.

Vincent Weir Scientific Award

The Vincent Weir Scientific Award was established in 2010 to recognise remarkable new researchers and their contributions to bat conservation.

Natalie Yoh won 2023's award for their work on how bats respond to changes in land cover in Borneo. The acoustic methods Natalie developed will have applicability across Southeast Asia.

Kate Barlow Award

The Kate Barlow Award celebrates postgraduate students whose research has practical value to bat conservation. It was set up in honour of the late Dr Kate Barlow.

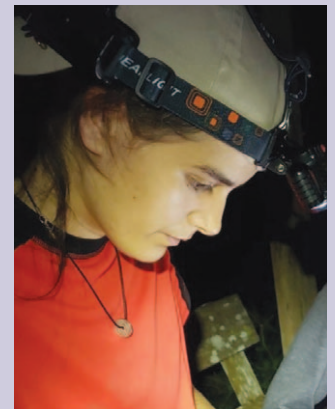
2023's winner was Oliver Ayles for his project on arid zone bats and conservation reserves. Oliver's project investigates whether fenced reserves reduce bat predation, provide increased food resources or roost sites.

Batty Laureate Awards

BCT celebrates creative writing about bats with the Batty Laureate Award. 2023-24's Young Batty Laureate was Sophie Harrison for a short story about a girl who is bullied at school but finds comfort from a bat roost. And in the adult category, Sarah Mills won for her poem which explores what bats symbolise.

Roost Awards

The Roost Awards promote best practice bat roost mitigation and enhancement and take place every two years. Vincent Wildlife Trust's High Marks Barn SSSI won 2023's award. High Marks has a breeding colony of greater horseshoe bats and smaller number of overwintering bats.



Natalie Yoh, Vincent Weir Scientific Award Winner for 2023.

Thank you

We would like to thank all our members and friends who have made donations during the past year. We do not have the space to name everyone; however, we would like to thank everyone for their greatly valued support without which none of our work would be possible.

Partner bat groups

Avon Bat Group
Ayrshire and Arran Bat Group
Bedfordshire Bat Group
Berkshire & South Bucks Bat Group
Birmingham & Black Country
Bat Group
Cambridgeshire Bat Group
Cardiff Bat Group
Central Scotland Bat Group
Cheshire Bat Group
Cleveland Bat Group
Clwyd Bat Group
Clyde Bat group
Cornwall Bat Group
Derbyshire Bat Conservation Group
Devon Bat Group
Dorset Bat Group
Dumfries and Galloway Bat Group
Durham Bat Group
East Yorkshire Bat Group
Essex Bat Group
Fife and Kinross Bat Group
Glamorgan Bat Group
Gloucestershire Bat Group
Gwynedd Bat Group
Hampshire Bat Group
Herefordshire Bat Research Group
Herefordshire Mammal Group
Herts & Middlesex Bat Group
Inverness Bat Group
Isle Of Wight Bat Group
Isles Of Scilly Bat Group
Jersey Bat Group
Kent Bat Group
La Société Guernesaise – Guernsey
Bat Group
Leicestershire & Rutland Bat Group
Lincolnshire Bat Group
Loch Lomond Bat Group
London Bat Group
Lothians Bat Group
Manx Bat Group
Merseyside & West Lancs Bat Group
Montgomeryshire Bat Group

Nene Valley Bats
Norfolk & Norwich Bat Group
North Bucks Bat Group
North Ceredigion Bat Group
North East Scotland Bat Group
North Lancashire Bat Group
North Wales Mammal Group
Northern Ireland Bat Group
Northumberland Bat Group
Nottinghamshire Bat Group
Oxfordshire Bat Group
Pembrokeshire Bat Group
Shropshire Bat Group
Somerset Bat Group
South Cumbria Bat Group
South Lancashire Bat Group
South Yorkshire Bat Group
Staffordshire Bat Group
Skye and Lochalsh Bat Group
Skye and Lochalsh Bat Group
Surrey Bat Group
Sussex Bat Group
Tayside Bat Group
Vale Of Glamorgan & Bridgend
Bat Group
Valleys Bat Group
Warwickshire Bat Group
West Yorkshire Bat Group
Worcestershire Bat Group

Charitable trusts, statutory bodies and other organisations

Animal Friends
Animal and Plant Health Agency
Amazon Web Services
Wolf Studios Wales
Benefact Group
Chapman Charitable Trust
Church of England
The David Webster Charitable Trust
Ernest Kleinwort Charitable Trust
Esmée Fairbairn Foundation
Forest Research

Forestry England
Garfield Weston Foundation
Greater London Authority
Groundwork
HDH Wills 1965 Charitable Trust
Jack Patston Charitable Trust
Joint Nature Conservation Committee
John Ellerman Foundation
Ministry of Justice
Natural England
NatureScot
The National Lottery Heritage Fund
Natural Resources Wales
Pettersson
John Swire 1989 Charitable Trust
The Barry Green Charitable Trust
The Goldcrest Charitable Trust
The Great Golden Orange Foundation
The Panton Trust
Thomas Jacks
Vistry
W&M Morris Charitable Trust

Sponsorships (of £100 or more)

ASW Ecology
Batability
Ecus Ltd
I&G Ecological Consulting Ltd
O'Donnell Environmental
Pettersson
Titley- Scientific Ltd
WildCare
Wildlife Acoustics

Corporate members (as of 1st April 2024)

Arbtech Consulting Ltd
ASW Ecology Ltd
BatAbility Courses & Tuition
BatBox Ltd.
Campsites.co.uk
Cleankill Environmental Services

Dr Stump[Ltd.
 Echoes Ecology Ltd.
 Ecological Survey and Assessment
 Limited
 English Heritage
 Ground Control Ltd.
 Highland Titles Nature Reserve
 Historic England
 Holidaycottages.Co.Uk
 Homegrown Timber (Rail Ltd.)
 I&G Ecological Consultancy Ltd
 Ingencia
 Integrated Utility Services Ltd.
 Kate's Clothing Ltd.
 Linwood Sawmill Ltd.
 M&L Ltd.
 MelBek Technology Ltd
 Nurture Holdings Ltd.

Stowe Family Law LLP
 Tamworth Property Services
 The Nestbox Company Ltd.
 The Travel Chapter Ltd
 Titley Scientific
 Treework Ltd
 United Environmental Services Ltd
 Viking Optical Ltd.
 Witcher Wildlife Ltd
 Wilby Tree Surgeons
 Wild Surveys Ltd.
 WildCare
 Wildlife Acoustics
 Wold Ecology Ltd.
 Zoological Society of Hertfordshire

Donations from bat groups (of £100 or more in the year to 31 March 2024)

Devon Bat Group
 Durham Bat Group
 Hampshire Bat Group
 Jersey Bat Group
 North Ceredigion Bat Group
 North Yorkshire Bat Group
 Oxfordshire Bat Group
 South Yorkshire Bat Group
 Surrey Bat Group
 Warwickshire Bat Group
 West Yorkshire Bat Group
 Wiltshire Bat Group



BCT staff at our annual Away Day in 2024.

© Joe Nunez-Mino



Photographers: BCT would like to thank all the photographers who so kindly donated their photographs during the year.

Cover image: Grey long-eared bat emerging from barn © Neil Aldrige

Auditor: Sayer Vincent LLP

Editor: Claire Moran

Designed by: Matthew Ward

Structure, Governance and Management

Administrative information

Status

The organisation is a charitable company limited by guarantee, incorporated on 7 May 1992 and registered as a charity on 29 June 1992.

Governing document

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Company number 2712823

**Charity number
England and Wales** 1012361

**Charity number
Scotland** SC040116

Registered office and operational address

Studio 15 Cloisters House, Cloisters Business Centre,
8 Battersea Park Rd, London SW8 4BG

Trustees

Officers:

Jean Matthews (Chair)
Steven Roe (Vice Chair)
Dr. Ruth Waters (Treasurer) (until 16
September 2023)
Helen Slinger (Treasurer) (from 16 September
2023)
Annika Binet (Hon Secretary)

Dr. Cerys Bradley
Stuart Brittenden
Dr. Abigail Entwistle
Colette Marshall
Lord John Randall
Dr. Orly Razgour
Matthew Terry

President Chris Packham CBE

Vice Presidents Professor Paul Racey
Dr. Robert Stebbings

Patron David Gower OBE

Ambassadors Kate Rusby
Aruhan Galieva

Honorary roles

| | |
|---------------------------------------|--|
| Hon Education Officer | Shirley Thompson MBE |
| Hon Science & Conservation Advisor | Professor Paul Racey |
| Hon Science Advisors | Professor Gareth Jones Professor Kate Jones |
| Hon Legal Advisor | Michael Ford QC |

Senior Management Team

| | |
|---|--------------------------------------|
| Chief Executive | Kit Stoner |
| Director of Conservation | Lisa Worledge (since 15 May 2023) |
| Director of Communications & Fundraising | Dr. Joe Nunez-Mino |

Bankers

The Co-operative Bank plc
Kings Valley, Yew Street
Stockport SK4 2JU

Health and Safety

JEM Safety Management Ltd
190 Moor Lane
Upminster
Essex RM14 1HG

Insurance brokers

First Insurance Solutions Ltd
First Insurance Solutions House
Centre 3000, St. Leonards Road
Maidstone, Kent ME16 0LS

Financial advisors

Coloma Wealth Management LLP
3rd Floor, Warwick House
65/66 Queen Street
London EC4R 1EB

Employment advisors

WorkNest
Woodhouse, Church Lane
Aldford, Chester CH3 6JD

Solicitors

Aaron & Partners LLP
Grosvenor Court, Foregate Street
Chester CH1 1HG

Auditor

Sayer Vincent LLP
110 Golden Lane
London
EC1Y 0TG

Fundraising Statement

At BCT, we respect the wishes of our members, supporters and donors who ask for no further contact from us, and we adhere to Data Protection law. We employ reputable companies to assist with distributing membership material. We do not employ fundraising or marketing agencies to target people by telephone, or in the street, to persuade them to set up regular donations to BCT. BCT is registered with the Fundraising Regulator and agrees to abide by its rules and regulations. Those who register with the regulator agree to ensure their fundraising is legal, open, honest and respectful. There were no complaints related to fundraising during the period covered by this report.

In order to achieve our objective of financial stability, everyone at BCT contributes towards our fundraising efforts along with a small, dedicated fundraising team. We also support others who choose to make donations or take part in fundraising activities in whatever way they can.

Safeguarding

BCT is committed to upholding the principle that children and vulnerable adults are entitled to protection from physical, sexual and emotional harm and have the right to a safe, positive and enjoyable environment when involved with BCT. We are committed to maintaining a safeguarding policy, which can be viewed here: <https://www.bats.org.uk/the-trust/policies/safeguarding> and providing regular staff training.

The Trustees

The Trustees who served during the year and up to the date of this report are shown on page 4. All Trustees also act as directors for the purposes of company law.

The Trustees are elected at an Annual General Meeting (AGM) and serve for three years. Trustees are eligible for reselection at the end of their first and second term of three years, but following election for a third term, may not be eligible for reselection until one year has elapsed from them ceasing to be a member of the Board of Trustees. The Trustees may co-opt any Member eligible for election to fill a vacancy until the next AGM.

The Trustees regularly audit their collective skills, competencies and experience against those required to fulfil their responsibilities and proactively recruit new Trustees to fill gaps. All proposed Trustees are put to the BCT membership prior to any appointment. On appointment, training is given according to the needs of the Trustee and new Trustees have an induction with key members of staff.

The Trustees are members of the charity but this entitles them only to voting rights and any benefits received by the Trustees are incidental. As members

of the charity they undertake to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such undertakings at 31 March 2024 was 12 (2023: 12). The Trustees 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 its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

Risk Management

The Trustees and Senior Management Team have reviewed the major risks which the charity faces. They review these risks at least annually. The Trustees implement improvements to systems of internal control in order to mitigate other operational and business risks as and when identified.

Some of the major risk areas are:

- Pressure for change in government policy or legislation that impacts on bat conservation. BCT undertakes advocacy and mobilises our supporters to speak up for the importance of the legislation and policy protecting bats.
- Issues with sole contractor for key work – IT / Science. BCT is updating our IT strategy and risk controls including contingency plans. BCT has requested proposals for additional IT support capacity needed for current and future work plans.

Remuneration Policy

Remuneration of all staff is considered on an annual basis by the Board of Trustees. The Senior Management Team make recommendations to the Trustees for a) the cost of living based on inflation rates, the London Living Wage and a salary survey we take part in with other environmental NGOs, and b) for any staff increments based on job bands, performance and any extra responsibilities taken on. The Trustees make the final decision in the context of BCT's budget. The salary of the Chief Executive is set by the Chair in consultation with the Trustees.

Statement of Responsibilities of the Trustees

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

Company law required the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards 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 operation.

The Trustees are responsible for keeping adequate 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 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

In so far as each of the Trustees is aware:

- There is no relevant audit information of which the charitable company's auditor is unaware;

And

- Each of the trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Treasurer's report

BCT has continued to grow its vital work, despite the continued economic uncertainty, which has impacted heavily on the charity sector as well as individuals. Due to a turnaround in our investments at year end and an increase in legacy and project income, we ended the year with an increase in funds.

We saw a surplus in unrestricted funds this year compared to a deficit last year. We have continued with careful management of our finances, but have also increased our project income and expenditure with the commencement of new projects or delivery phases of previous projects in development. This is reflected in the higher staff salary costs as we employed additional staff and met our living wage commitments during a time of higher cost of living pressures.

For the year ended 31 March 2024, income was £2,665,328 (2023: £1,689,685) and expenditure was £2,281,864 (2023: £1,773,272), leading to net surplus for the year of £383,464 (2023: deficit £83,587).

Taking into account gains on investments of £147,858 (2023: losses of £253,771), the net movement in funds for the year was an increase of £531,322 (2023: a decrease of £337,358).

Investment policy

Investments total £2,288,298 (2023: £2,369,739) at 31 March 2024. The aim of these funds is to provide a steady additional annual income stream to support our work, helping to reduce the risks associated with our reliance on project funding.

Investments are expected to meet our ethical criteria with returns reported on via a benchmark. Trustees and management are undertaking a full review of our investment portfolio and fund managers for performance against returns and ethical criteria. The target rate of return is to achieve UK CPI + 3% per annum, after fees and costs and this target is used for budgeting purposes.

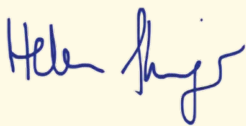
Reserves policy

We adopt a risk-based approach for our reserves policy in order to define the amount we need to enable us to sustain our operations and protect us from unforeseen events. We have also been investing some of our reserves in strategic projects to secure BCT's long-term financial viability.

At the end of the 2023/24 financial year our total reserves stand at £3,492,617 (2023: £2,961,295). Of this, £2,252,701 (2023: £2,116,693) are endowment funds and £242,602 (2023: £226,146) are restricted funds for projects. This leaves unrestricted funds of £997,314 (2023: £618,456) of which £523,447 (2023: £259,986) have been designated to key programmes

of work in the next financial year (see notes to the financial statements for details). This leaves us with £473,867 (2023: £358,470) as unrestricted, unallocated funds. Of this, £312,456 (2023: £275,452) represents free reserves after deducting the net book value of fixed assets.

The trustees' policy is to work towards holding six months operating costs, approximately £885,000, in unrestricted reserves. We will continue to review our reserves policy and our progress towards achieving it each year. On behalf of BCT, I would like to thank all our members, donors and partners for their fantastic support and our volunteers and staff for their endless hard work on behalf of bat conservation.



Helen Slinger
Treasurer

Auditor

Sayer Vincent LLP were appointed to act as the charitable company's auditor during the year.

The report of the Trustees has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on 1st August 2024 and signed on their behalf by

Jean Matthews
Chair

Independent Auditor's report to the members and trustees of the Bat Conservation Trust

For the year ended 31 March 2024

Opinion

We have audited the financial statements of The Bat Conservation Trust (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended)

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Bat Conservation Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any

form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano

(Senior statutory auditor)

05 August 2024

for and on behalf of Sayer Vincent LLP,
Statutory Auditor
110 Golden Lane,
LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

The Bat Conservation Trust

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

| | Note | Unrestricted £ | Restricted £ | Endowment £ | 2024 Total £ | 2023 Total £ |
|--|------|-------------------|-----------------|------------------|--------------------|--------------------|
| Income | | | | | | |
| Donations and legacies | 2 | 834,505 | 22,232 | - | 856,737 | 430,631 |
| Investment income | | 59,185 | - | - | 59,185 | 53,781 |
| <i>Income from charitable activities</i> | | | | | | |
| Conferences | | 69,339 | 644 | - | 69,983 | 69,451 |
| Training courses and meetings | | 84,537 | - | - | 84,537 | 113,240 |
| Projects and research | 3 | 717,052 | 822,682 | - | 1,539,734 | 985,175 |
| Other activities | | 54,246 | 906 | - | 55,152 | 37,407 |
| Total income | | 1,818,864 | 846,464 | - | 2,665,328 | 1,689,685 |
| Expenditure | | | | | | |
| <i>Expenditure on raising funds</i> | | | | | | |
| Membership support | 4 | 73,017 | - | - | 73,017 | 77,370 |
| Costs of raising funds | 4 | 159,516 | 6,116 | 11,234 | 176,866 | 145,305 |
| <i>Expenditure on charitable activities</i> | | | | | | |
| Conferences | 4 | 75,001 | - | - | 75,001 | 67,107 |
| Training courses and meetings | 4 | 119,924 | - | - | 119,924 | 90,161 |
| Project and research costs | 5 | 1,013,164 | 823,892 | - | 1,837,056 | 1,393,329 |
| Total expenditure | 4 | 1,440,622 | 830,008 | 11,234 | 2,281,864 | 1,773,272 |
| Net income / (expenditure) before net losses on investments | | 378,242 | 16,456 | (11,234) | 383,464 | (83,587) |
| Net gains / (losses) on investments | 12 | 616 | - | 147,242 | 147,858 | (253,771) |
| Net income / (expenditure) for the year | | 378,858 | 16,456 | 136,008 | 531,322 | (337,358) |
| Net movement in funds | | 378,858 | 16,456 | 136,008 | 531,322 | (337,358) |
| Reconciliation of funds | | | | | | |
| Total funds brought forward | | 618,456 | 226,146 | 2,116,693 | 2,961,295 | 3,298,653 |
| Total funds carried forward | 18 | 997,314 | 242,602 | 2,252,701 | 3,492,617 | 2,961,295 |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 18 to the financial statements.

For Companies Act purposes, excluding Endowed funds, income for the year ended 31 March 2024 was £2,665,328 (2023: £1,689,685) and expenditure £2,270,630 (2023: £1,762,767) and gains / (losses) on investments of £616 (2023: (£21,772)). Net income / (expenditure) was £395,314 (2023: (£94,854)).

Comparatives for the statement of financial activities are given in note 20.

The Bat Conservation Trust
Balance Sheet
As at 31 March 2024

| | Note | 2024 £ | £ | 2023 £ | £ |
|---|------|------------------|------------------|------------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 1,826 | | 3,971 |
| Intangible assets | 11 | | 159,585 | | 79,047 |
| Investments | 12 | | <u>2,288,298</u> | | <u>2,369,739</u> |
| Non-current assets | | | 2,449,709 | | 2,452,757 |
| Current assets | | | | | |
| Debtors | 13 | 1,192,317 | | 295,835 | |
| Short term deposit | | 302 | | 120,247 | |
| Cash at bank and in hand | | <u>147,568</u> | | <u>238,196</u> | |
| | | 1,340,187 | | 654,278 | |
| Creditors: amounts due within one year | 14 | <u>(297,279)</u> | | <u>(145,740)</u> | |
| Net current assets | | | 1,042,908 | | 508,538 |
| Net assets | 16 | | 3,492,617 | | 2,961,295 |
| Reserves | | | | | |
| Endowment funds | 18 | | 2,252,701 | | 2,116,693 |
| Restricted funds | 18 | | 242,602 | | 226,146 |
| Unrestricted funds | | | | | |
| General funds | 18 | 473,867 | | 358,470 | |
| Designated funds | 18 | <u>523,447</u> | | <u>259,986</u> | |
| | | | 997,314 | | 618,456 |
| Total funds | 18 | | 3,492,617 | | 2,961,295 |

Approved by the trustees on 1st August

2024 Signed on their behalf by:

Jean Matthews (Chair)

The Bat Conservation Trust
Statement of Cash Flows
For the year ended 31 March 2024

| | 2024 | | 2023 | |
|--|------------|------------------|------------|-----------------|
| | £ | £ | £ | £ |
| Cash flows from operating activities: | | | | |
| Net income / (expenditure) for the year | 531,322 | | (337,358) | |
| Adjustments for: | | | | |
| Depreciation and amortisation charges | 39,572 | | 36,271 | |
| Dividends and interest | (59,185) | | (53,781) | |
| (Gains) / losses on investments | (147,858) | | 253,771 | |
| (Increase) / decrease in debtors | (896,482) | | 76,366 | |
| Increase / (decrease) in creditors | 151,539 | | (55,559) | |
| Investment charges taken directly from cash held as part of the investment portfolio | 11,945 | | 10,746 | |
| Net cash (used in) operating activities | | (369,147) | | (69,544) |
| Cash flows from investing activities: | | | | |
| Bank interest received | 539 | | 118 | |
| Cash withdrawals from investments | 276,000 | | - | |
| Purchase of intangible assets | (117,965) | | - | |
| Net cash provided by investing activities | | 158,574 | | 118 |
| Change in cash and cash equivalents in the year | | (210,573) | | (69,426) |
| Cash and cash equivalents at the beginning of the year | | 358,443 | | 427,869 |
| Cash and cash equivalents at the end of the year | | 147,870 | | 358,443 |
| Analysis of cash and cash equivalents | At 1 April | | Cash flows | At 31 March |
| | 2023 | | | 2024 |
| | £ | | £ | £ |
| Cash at bank and in hand | 238,196 | | (90,628) | 147,568 |
| Short term deposit | 120,247 | | (119,945) | 302 |
| | 358,443 | | (210,573) | 147,870 |

Analysis of change in net debt

The charity had no net debt during the year.

The Bat Conservation Trust

Notes to the financial statements

For the year ended 31 March 2024

1. Accounting policies

Status

The organisation is a charitable company limited by guarantee, incorporated on 7 May 1992 and registered as a charity on 29 June 1992.

The registered office is Studio 15, Cloisters House, Cloisters Business Centre, 8 Battersea Park Road, London, England, SW8 4BG.

a) Basis of preparation

The financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"), the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The functional currency of the financial statements is Sterling.

b) Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due. With regard to the next accounting period, the year ending 31 March 2025, the most significant areas that affect the carrying value of the assets held by the charity are the delivery of grant funded activities and securing future funding for these activities (see the risk management section of the trustees' report for more information).

c) Income

Income from generated funds received by way of donations and member subscriptions are included in full in the statement of financial activities when probable.

Gifts in kind comprise meeting rooms and catering provided free of charge for trustee and other meetings and gifted IT services where material. Gifts in kind are included in income and expenditure at a reasonable estimate of their value to the charity, which is the price that would have had to be paid if hiring a room and paying for catering or contracting for IT services at a commercial rate on the open market. Volunteer time is not included in the financial statements.

Legacy income is accounted for on a receivable basis. A legacy is considered receivable when the charity is legally entitled to

the income and the amount can be quantified with reasonable accuracy. Entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Investment income represents bank interest and dividend income, included in full in the statement of financial activities when receivable.

Revenue grants are credited to the Statement of Financial Activities when received or receivable whichever is earlier.

Where unconditional entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met. Where there is uncertainty as to whether the charity can meet such conditions, the incoming resource is deferred.

Grants for the purchase of fixed assets are credited to restricted income when probable.

Depreciation of fixed assets purchased with such grants is charged against the restricted fund. Where a fixed asset is donated to the charity for its own use, it is treated in a similar way to a restricted grant.

Fees for training courses and the annual conference are recognised in the financial statements during the year in which the conference or training course to which they relate occurred. Research contracts are recognised in the financial statements as entitlement is earned through completion of the contract.

d) Fund analysis

The expendable endowment funds are funds whereby the capital sum is invested, and interest earned is used to contribute to core costs. The capital element may also be spent should sufficient need arise.

The permanent endowment funds are funds whereby the capital sum is invested, and interest earned is used to contribute to core costs. The capital element is to be retained to generate future income for the work of BCT.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

Unrestricted funds are donations and other income receivable or generated for the objects of the charity. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Transfers are made to and from designated funds at the discretion of the trustees. Transfers are made between restricted funds or from restricted funds to general funds only if agreement has been obtained from the donor.

e) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of

overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity: Raising funds, Conferences, Biodiversity training courses and Project costs.

The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work. Fundraising costs associated with raising funds for a specific charitable activity are allocated to that activity.

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the Statement of Financial Activities in the year in which they fall due.

f) Tangible and intangible assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment - 33% per annum on a straight-line basis.
- Field equipment - 25% per annum on a straight-line basis.
- Furniture and fittings - 20% per annum on a straight-line basis.

Items of equipment are capitalised where the purchase price exceeds £1,000 (this has risen from £500 in 2022-23). Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Intangible assets are recognised at cost and amortised over the assets' expected useful life. The amortisation rate in use is as follows:

- Database - 20% per annum on a straight-line basis.

Amortisation costs are allocated to activities on the basis of the use of the related assets in those activities.

g) Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

h) Foreign exchange rates

Transactions denominated in foreign currencies are translated into Sterling at the exchange rate ruling at the date of the transaction. Assets and liabilities in foreign currencies are translated into Sterling at the rates of exchange ruling at the end of the financial year. All exchange differences are written off to the Statement of Financial Activities.

i) Investments

Investments are stated at mid-market value at the balance sheet date. The gain or loss for the period is taken to the Statement of Financial Activities. All movements in value arising from investment changes or revaluations are shown in the Statement of Financial Activities.

j) Financial instruments

BCT has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Donations and legacies

| Current Year | 2024 | | Total |
|----------------------------|----------------|---------------|----------------|
| | Unrestricted | Restricted | |
| | £ | £ | £ |
| Membership subscriptions | 173,176 | - | 173,176 |
| Members' & other donations | 137,142 | 22,232 | 159,374 |
| Legacies | 524,187 | - | 524,187 |
| | 834,505 | 22,232 | 856,737 |
| | | | 2023 |
| Prior Year | Unrestricted | Restricted | Total |
| | £ | £ | £ |
| Membership subscriptions | 159,630 | - | 159,630 |
| Members' & other donations | 127,674 | 49,221 | 176,895 |
| Legacies | 94,106 | - | 94,106 |
| | 381,410 | 49,221 | 430,631 |

3. Projects and research income

| Current Year | Unrestricted | Restricted | 2024 |
|---|----------------|----------------|------------------|
| | £ | £ | Total |
| Government grants & contracts | 665,183 | 662,832 | 1,328,015 |
| Grants & contracts from other charitable bodies | 51,869 | 159,850 | 211,719 |
| | 717,052 | 822,682 | 1,539,734 |

Projects and research income: grants, contracts and donations

Project income was received in the year from the following organisations and donors:

| | Unrestricted | Restricted | 2024 |
|-------------------------------------|---------------------|-------------------|------------------|
| | £ | £ | Total |
| Animal and Plant Health Agency | 13,000 | - | 13,000 |
| Animal Friends | 3,500 | 2,000 | 5,500 |
| AWS Imagine | - | 33,104 | 33,104 |
| Church of England | 24,592 | - | 24,592 |
| David Webster Charitable Trust | - | 2,000 | 2,000 |
| Forestry England | - | 14,379 | 14,379 |
| Forest Research | - | 136,323 | 136,323 |
| Goldcrest | 2,000 | - | 2,000 |
| Garfield Weston | - | 40,000 | 40,000 |
| Groundwork | - | 17,745 | 17,745 |
| HDH Wills 1965 Charitable Trust | - | 20,000 | 20,000 |
| John Ellerman Foundation | - | 45,000 | 45,000 |
| Joint Nature Conservation Committee | 276,147 | - | 276,147 |
| Ministry of Justice | - | 40,132 | 40,132 |
| National Lottery Heritage Fund | - | 300,485 | 300,485 |
| Natural England | 376,329 | 147,514 | 523,843 |
| NatureScot | - | 24,000 | 24,000 |
| Vistry Group | 12,500 | - | 12,500 |
| Other grants and contracts | 8,984 | - | 8,984 |
| | 717,052 | 822,682 | 1,539,734 |
| Prior Year | Unrestricted | Restricted | 2023 |
| | £ | £ | Total |
| Government grants & contracts | 507,599 | 344,857 | 852,456 |
| Grants from other charitable bodies | 31,561 | 101,158 | 132,719 |
| | 539,160 | 446,015 | 985,175 |

3. Projects and research income (continued)**Projects and research income - grants, contracts and donations**

Project income was received in the year from the following organisations and donors:

| | Unrestricted | Restricted | 2023 Total |
|---|----------------|----------------|----------------|
| | £ | £ | £ |
| Animal and Plant Health Agency | 10,000 | - | 10,000 |
| Animal Friends – BCT Helpline | - | 2,500 | 2,500 |
| Bentley Barn Building Preservation Trust | - | 4,648 | 4,648 |
| Bushy Park and Longford River analysis and report | 3,995 | - | 3,995 |
| Cecil Pilkington Charitable Trust | 6,000 | - | 6,000 |
| Centre for Ecology & Hydrology | 1,500 | - | 1,500 |
| Chapman Charitable Trust | - | 1,000 | 1,000 |
| David Webster Charitable Trust | - | 4,000 | 4,000 |
| Druid | - | 1,417 | 1,417 |
| Ernest Kleinwort | - | 12,195 | 12,195 |
| Esmée Fairbairn Foundation | - | 41,250 | 41,250 |
| Forestry England | 13,694 | - | 13,694 |
| Forest Research | 67,329 | - | 67,329 |
| Government of Jersey | 2,501 | - | 2,501 |
| Joint Nature Conservation Committee (JNCC) | 157,864 | 81,067 | 238,931 |
| Kathleen Beryl Sleigh Charitable Trust | 5,000 | - | 5,000 |
| National Lottery Heritage Fund | - | 123,475 | 123,475 |
| Natural England | 250,930 | 114,131 | 365,061 |
| Natural Resources Wales | 5,281 | - | 5,281 |
| NatureScot | - | 23,658 | 23,658 |
| Purbeck Favourable Conservation Status work | 1,288 | - | 1,288 |
| Rufford Foundation | - | 8,576 | 8,576 |
| John Swire 1989 Charitable Trust | - | 25,000 | 25,000 |
| Vistry Group | 10,000 | - | 10,000 |
| Other grants and contracts | 3,778 | 3,098 | 6,876 |
| | 539,160 | 446,015 | 985,175 |

4. Total expenditure

| | Costs of raising funds | Membership support | Conferences | Training courses and meetings | Projects and research (note 5) | Governance (note 6) | Other support costs (note 6) | 2024 Total |
|--|-----------------------------------|-------------------------------|--------------------|--|---|--------------------------------|---|-----------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Current Year | | | | | | | | |
| Salaries & temporary staff (note 8) | 99,098 | 35,476 | 8,429 | 42,795 | 1,127,710 | 6,422 | 203,238 | 1,523,168 |
| Travel & training | 9,425 | 272 | 2,849 | 1,012 | 38,715 | 1,818 | 27,230 | 81,321 |
| Advice & other project costs | 17,982 | 8,896 | - | 34,901 | 182,180 | - | 17,067 | 261,026 |
| Publications & events | 1,037 | 7,809 | 51,586 | 23,366 | 21,913 | - | 360 | 106,071 |
| Premises | - | - | - | - | 1,940 | - | 47,119 | 49,059 |
| Other costs | 13,195 | 6,993 | 7,536 | 1,797 | 52,215 | 12,200 | 167,283 | 261,219 |
| | 140,737 | 59,446 | 70,400 | 103,871 | 1,424,673 | 20,440 | 462,297 | 2,281,864 |
| Support costs allocated to activities | 34,599 | 12,996 | 4,406 | 15,373 | 394,923 | - | (462,297) | - |
| Governance costs allocated to activities | 1,530 | 575 | 195 | 680 | 17,460 | (20,440) | - | - |
| Total | 176,866 | 73,017 | 75,001 | 119,924 | 1,837,056 | - | - | 2,281,864 |
| | <i>Costs of raising funds</i> | <i>Membership support</i> | <i>Conferences</i> | <i>Training courses and meetings</i> | <i>Projects and research (note 5)</i> | <i>Governance (note 6)</i> | <i>Other support costs (note 6)</i> | 2023 Total |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Prior Year | | | | | | | | |
| Salaries & temporary staff (note 8) | 87,138 | 33,602 | 9,172 | 30,921 | 840,926 | 5,816 | 196,213 | 1,203,788 |
| Travel & training | 467 | 185 | 2,168 | 2,282 | 26,131 | 1,569 | 24,187 | 56,989 |
| Advice & other project costs | 8,223 | 8,494 | - | 23,919 | 111,199 | - | 10,005 | 161,840 |
| Publications & events | 3,085 | 9,674 | 40,241 | 21,041 | 11,286 | - | 61 | 85,388 |
| Premises | - | - | - | - | 2,434 | - | 36,647 | 39,081 |
| Other costs | 13,085 | 12,838 | 7,117 | 664 | 39,183 | 9,700 | 143,599 | 226,186 |
| | 111,998 | 64,793 | 58,698 | 78,827 | 1,031,159 | 17,085 | 410,712 | 1,773,272 |
| Support costs allocated to activities | 31,977 | 12,075 | 8,073 | 10,881 | 347,706 | - | (410,712) | - |
| Governance costs allocated to activities | 1,330 | 502 | 336 | 453 | 14,464 | (17,085) | - | - |
| Total | 145,305 | 77,370 | 67,107 | 90,161 | 1,393,329 | - | - | 1,773,272 |

5. Projects and research costs

| Current Year | Unrestricted | Restricted | 2024 |
|--|------------------|----------------|------------------|
| | £ | £ | Total |
| Bat Groups' Support & Public Education | 78,775 | 78,099 | 156,874 |
| Biodiversity Projects | 642,833 | 406,842 | 1,049,675 |
| National Bat Monitoring Programme | 233,531 | 129,602 | 363,133 |
| Research projects | 58,025 | 209,349 | 267,374 |
| | 1,013,164 | 823,892 | 1,837,056 |

| Prior Year | Unrestricted | Restricted | 2023 |
|---|----------------|----------------|------------------|
| | £ | £ | Total |
| <i>Bat Groups' Support & Public Education</i> | 30,530 | 36,505 | 67,035 |
| <i>Bat Projects in Wales</i> | 33,434 | 7,991 | 41,425 |
| <i>Biodiversity Projects</i> | 570,643 | 199,597 | 770,240 |
| <i>International Projects</i> | 4,475 | 1,600 | 6,075 |
| <i>National Bat Monitoring Programme</i> | 128,915 | 7,847 | 136,762 |
| <i>Research projects – Bat conservation</i> | 137,284 | 168,249 | 305,533 |
| <i>Scottish Bat Project</i> | 41,829 | 24,430 | 66,259 |
| | 947,110 | 446,219 | 1,393,329 |

6. Governance and other support costs

| | 2024 | 2023 |
|------------------------------------|----------------|---------|
| | £ | £ |
| Analysis of governance costs: | | |
| Governance staff costs | 6,422 | 5,816 |
| Audit fee | 12,200 | 9,700 |
| Trustee expenses and meeting costs | 1,818 | 1,569 |
| | 20,440 | 17,085 |
| Analysis of other support costs: | | |
| Salaries | 203,238 | 188,306 |
| Non-salary staff costs | 39,018 | 35,215 |
| Conference costs | 360 | 61 |
| Membership costs | 1,028 | 194 |
| Property | 47,119 | 36,530 |
| IT costs | 20,722 | 12,649 |
| Office running costs | 30,771 | 31,853 |
| Insurance | 22,213 | 20,232 |
| Legal fees | 350 | - |
| Depreciation and amortisation | 39,572 | 36,271 |
| Outsourced finance & payroll | 40,602 | 40,917 |
| Irrecoverable VAT | 11,688 | 3,160 |
| Bank charges | 5,616 | 5,324 |
| | 462,297 | 410,712 |

7. Net income / (expenditure) for the year

| | 2024 | 2023 |
|--|--------|--------|
| | £ | £ |
| <i>This is stated after charging:</i> | | |
| Depreciation and amortisation | 39,572 | 36,271 |
| Operating lease costs | 27,059 | 13,603 |
| Trustees' expenses (2024:4 trustees) (2023:5 trustees) | 1,817 | 1,569 |
| Trustee indemnity insurance | 1,724 | 1,655 |
| Auditors' remuneration – audit services | 12,200 | 9,700 |

Expenses reimbursed to trustees relate to travel and subsistence costs relating to both attendance at trustees' meetings and other operational work carried out in furtherance of the Trust's objects. No trustees were reimbursed for their services as trustees during the year (2023: no trustees reimbursed).

8. Staff numbers and costs

The aggregate payroll cost of these persons was as follows:

| | 2024 | 2023 |
|----------------------------------|------------------|------------------|
| | £ | £ |
| Wages and salaries | 1,357,984 | 1,072,814 |
| Social security costs | 113,312 | 91,094 |
| Employer's pension contributions | 48,473 | 39,880 |
| Redundancy payments | 3,399 | - |
| | <u>1,523,168</u> | <u>1,203,788</u> |

No employees earned in excess of £60,000 in this year or the prior year.

The key management personnel of the Charity comprise the trustees and the Senior Management Team. The total employee benefits of the key management personnel of the Charity were £146,006. (2023: £145,130).

The average number of employees (head count based on number of staff employed and excluding trustees who are all non-executive) during the year were as follows:

| | Number of employees | |
|------------------------------|---------------------|-----------|
| | 2024 | 2023 |
| | No. | No. |
| Support and governance | 3 | 3 |
| Direct charitable activities | 46 | 40 |
| | <u>49</u> | <u>43</u> |

9. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Fixed assets

| | Furniture and fittings | Computers | Field equipment | Total |
|--|------------------------|---------------|-----------------|---------------|
| Cost | £ | £ | £ | £ |
| At the start of the year | 3,174 | 11,835 | 16,428 | 31,437 |
| At the end of the year | 3,174 | 11,835 | 16,428 | 31,437 |
| Depreciation | | | | |
| At the start of the year | 1,682 | 10,512 | 15,272 | 27,466 |
| Charge for the year | 417 | 1,271 | 457 | 2,145 |
| At the end of the year | 2,099 | 11,783 | 15,729 | 29,611 |
| Net book value at the end of the year | 1,075 | 52 | 699 | 1,826 |
| Net book value at the start of the year | 1,492 | 1,323 | 1,156 | 3,971 |

Prior Year

| | Furniture and fittings | Computers | Field equipment | Total |
|---|------------------------|-----------|-----------------|--------|
| Cost | £ | £ | £ | £ |
| At the start of the year | 3,174 | 11,835 | 16,428 | 31,437 |
| At the end of the year | 3,174 | 11,835 | 16,428 | 31,437 |
| <i>Depreciation</i> | | | | |
| At the start of the year | 1,265 | 8,364 | 14,814 | 24,443 |
| Charge for the year | 417 | 2,148 | 458 | 3,023 |
| At the end of the year | 1,682 | 10,512 | 15,272 | 27,466 |
| Net book value at the end of the year | 1,492 | 1,323 | 1,156 | 3,971 |
| Net book value at the start of the year | 1,909 | 3,471 | 1,614 | 6,994 |

11. Intangible assets

| | CRM database | App development | Total |
|--|----------------|-----------------|----------------|
| Cost | £ | £ | £ |
| At the start of the year | 121,122 | 45,121 | 166,243 |
| Additions during the year | 86,180 | 31,785 | 117,965 |
| At the end of the year | 207,302 | 76,906 | 284,208 |
| Amortisation | | | |
| At the start of the year | 72,673 | 14,523 | 87,196 |
| Charge for the year | 26,779 | 10,648 | 37,427 |
| At the end of the year | 99,452 | 25,171 | 124,623 |
| Net book value at the end of the year | 107,850 | 51,735 | 159,585 |
| Net book value at the start of the year | 48,449 | 30,598 | 79,047 |

Prior Year

| | CRM database | App development | Total | |
|---|--------------|-----------------|---------|---|
| Cost | | £ | £ | £ |
| At the start of the year | 121,122 | 45,121 | 166,243 | |
| Cost at the end of the year | 121,122 | 45,121 | 166,243 | |
| <i>Amortisation</i> | | | | |
| At the start of the year | 48,449 | 5,499 | 53,948 | |
| Charge for the year | 24,224 | 9,024 | 33,248 | |
| At the end of the year | 72,673 | 14,523 | 87,196 | |
| Net book value at the end of the year | 48,449 | 30,598 | 79,047 | |
| Net book value at the start of the year | 72,673 | 39,622 | 112,295 | |

12. Investments

| | Listed investments £ | Cash in portfolio £ | Total £ |
|----------------------------------|-------------------------|------------------------|------------------|
| At the start of the year | 2,307,671 | 62,068 | 2,369,739 |
| Additions at cost | 679,043 | (679,043) | - |
| Less disposals at carrying value | (901,442) | 625,442 | (276,000) |
| Dividend income | - | 58,646 | 58,646 |
| Portfolio costs | - | (11,945) | (11,945) |
| Net gain on revaluation | 147,858 | - | 147,858 |
| At the end of the year | 2,233,130 | 55,168 | 2,288,298 |

| <i>Prior year</i> | <i>Listed investments</i> £ | <i>Cash in portfolio</i> £ | <i>Total</i> £ |
|---|--------------------------------|-------------------------------|-------------------|
| <i>At the start of the year</i> | <i>2,518,077</i> | <i>62,516</i> | <i>2,580,593</i> |
| <i>Additions at cost</i> | <i>260,775</i> | <i>(260,775)</i> | <i>-</i> |
| <i>Less disposals at carrying value</i> | <i>(217,410)</i> | <i>217,410</i> | <i>-</i> |
| <i>Dividend income</i> | <i>-</i> | <i>53,663</i> | <i>53,663</i> |
| <i>Portfolio costs</i> | <i>-</i> | <i>(10,746)</i> | <i>(10,746)</i> |
| <i>Net loss on revaluation</i> | <i>(253,771)</i> | <i>-</i> | <i>(253,771)</i> |
| <i>At the end of the year</i> | <i>2,307,671</i> | <i>62,068</i> | <i>2,369,739</i> |

| Listed Investments comprise: | 2024 £ | 2023 £ |
|-------------------------------------|------------------|------------------|
| UK Corporate Bonds | 882,628 | 938,786 |
| UK Equity Growth | 239,879 | 476,554 |
| UK Equity Income | 550,439 | 320,156 |
| International Equity | 338,754 | 343,237 |
| Emerging Markets Equity | 221,430 | 228,938 |
| | 2,233,130 | 2,307,671 |

The investments listed on a recognised stock exchange comprise the amounts held at fair value through profit or loss.

13. Debtors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|----------------|------------------|------------------|
| Trade debtors | 366,150 | 159,678 |
| Other debtors | 18,570 | 6,142 |
| Accrued income | 760,487 | 100,640 |
| Prepayments | 47,110 | 29,375 |
| | 1,192,317 | 295,835 |

14. Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|---------------------------------|------------------|------------------|
| Trade creditors | 59,402 | 39,799 |
| Other taxes and social security | 89,308 | 35,209 |
| Accruals | 85,327 | 32,142 |
| Deferred income | 27,206 | 10,000 |
| Other creditors | 36,036 | 28,590 |
| | 297,279 | 145,740 |

Deferred income comprises course and event income paid in advance.

| | 2024 £ | 2023 £ |
|---------------------------------------|------------------|------------------|
| Balance at the beginning of the year | 10,000 | 9,661 |
| Amount released to income in the year | (10,000) | (9,661) |
| Amount deferred in the year | 27,206 | 10,000 |
| | 27,206 | 10,000 |

15. Operating lease commitments

The charity had commitments at the year end under operating leases as set out below:

| | 2024 | 2023 |
|---|--------------|-------|
| Land & buildings | £ | £ |
| - Not later than one year | 24,200 | 7,333 |
| - Later than one year and not later than five years | 8,067 | - |
| Other | | |
| - Not later than one year | 1,162 | 3,486 |
| - Later than one year and not later than five years | - | 1,162 |

16. Analysis of net assets between funds

| Current Year | Unrestricted funds | Restricted funds | Endowment funds | 2024 Total funds |
|--|---------------------------|-------------------------|------------------------|-------------------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 1,826 | - | - | 1,826 |
| Intangible fixed assets | 159,585 | - | - | 159,585 |
| Investments | 35,597 | - | 2,252,701 | 2,288,298 |
| Net current assets | 800,306 | 242,602 | - | 1,042,908 |
| Net assets at the end of the year | 997,314 | 242,602 | 2,252,701 | 3,492,617 |
| Prior Year | <i>Unrestricted funds</i> | <i>Restricted funds</i> | <i>Endowment funds</i> | <i>2023 Total funds</i> |
| | £ | £ | £ | £ |
| <i>Tangible fixed assets</i> | 3,971 | - | - | 3,971 |
| <i>Intangible fixed assets</i> | 79,047 | - | - | 79,047 |
| <i>Investments</i> | 253,046 | - | 2,116,693 | 2,369,739 |
| <i>Net current assets</i> | 282,392 | 226,146 | - | 508,538 |
| Net assets at the end of the year | 618,456 | 226,146 | 2,116,693 | 2,961,295 |

17. Contingent assets

At the end of the year, we have been notified that we are entitled to funds from a total of one (2023: two) residual legacies. However, as at 31 March 2024, we had not been notified as to the value of our entitlement or when this would be received. As such we are not able to recognise these funds in the financial statements for the year.

18. Movements in funds

| Current Year | At 1 April 2023 | Income | Expenditure | Gains on investments | Transfers between funds | At 31 March 2024 |
|--|----------------------------|----------------|--------------------|---------------------------------|--|---------------------------------|
| | £ | £ | £ | £ | £ | £ |
| Vincent Weir endowment funds: | | | | | | |
| Expendable endowment fund | 1,819,696 | - | (9,650) | 126,581 | - | 1,936,627 |
| Permanent endowment fund | 296,997 | - | (1,584) | 20,661 | - | 316,074 |
| Total endowment funds | 2,116,693 | - | (11,234) | 147,242 | - | 2,252,701 |
| Restricted funds: | | | | | | |
| Animal Friends – Bat Helpline | - | 2,000 | (2,000) | - | - | - |
| AWS Imagine - SCS development | - | 33,104 | (2,325) | - | - | 30,779 |
| Bad Wolf - Woodland Hope project | 10,000 | - | - | - | - | 10,000 |
| Bat Group appeals - Wildlife Crime | - | 12,191 | (12,191) | - | - | - |
| Bat Ringing Project | 32,173 | 5,588 | (23,343) | - | - | 14,418 |
| Chapman Charitable Trust | 1,000 | - | (1,000) | - | - | - |
| David Webster Charitable Trust | 2,000 | 2,000 | (2,000) | - | - | 2,000 |
| Druid | 1,417 | - | (1,417) | - | - | - |
| Ernest Kleinwort - Nightwatch | 5,094 | - | (3,402) | - | 400 | 2,092 |
| Esmée Fairbairn Foundation - Nightwatch | 80,841 | - | (49,563) | - | (3,816) | 27,462 |
| Esmée Fairbairn Foundation - Planning | 900 | - | (900) | - | - | - |
| Forest Research - NFI Bat survey | - | 136,323 | (136,323) | - | - | - |
| Forestry England - Monitoring | - | 14,379 | (9,310) | - | 3,416 | 8,485 |
| Garfield Weston - Bat Group support | - | 40,000 | (10,000) | - | - | 30,000 |
| Groundwork - New to Nature | - | 17,745 | (17,745) | - | - | - |
| HDH Wills 1965 Charitable Trust - Bat groups | - | 20,000 | (3,333) | - | - | 16,667 |
| JNCC – Monitoring | 20,805 | - | (20,805) | - | - | - |
| John Ellerman Foundation - Policy | - | 45,000 | (18,750) | - | - | 26,250 |
| John Swire 1989 Charitable Trust - CPL | 25,000 | - | - | - | - | 25,000 |
| Kate Barlow Research Award | 15,192 | 1,169 | (2,404) | - | - | 13,957 |
| Ministry of Justice - Wildlife Assessment | - | 40,132 | (40,132) | - | - | - |
| National Lottery Heritage Fund - Bats in Churches | - | 66,573 | (64,845) | - | - | 1,728 |
| National Lottery Heritage Fund - CPL | - | 99,684 | (99,684) | - | - | - |
| National Lottery Heritage Fund - Natur am Byth | - | 18,576 | (18,576) | - | - | - |
| National Lottery Heritage Fund - Species on the Edge | - | 51,230 | (51,230) | - | - | - |
| National Lottery Heritage Fund - Woodland Hope | - | 64,422 | (64,422) | - | - | - |
| Natural England - Airborne DNA | - | 14,000 | (14,000) | - | - | - |
| Natural England - Biodiversity | - | 14,418 | (14,418) | - | - | - |
| Natural England - CPL | 10,000 | - | - | - | - | 10,000 |
| Natural England - Offshore project | - | 16,286 | (16,286) | - | - | - |
| Natural England - Partnerships | - | 15,000 | (15,000) | - | - | - |
| Natural England - Science & Monitoring | 10,248 | 53,922 | (47,344) | - | - | 16,826 |
| Natural England - Seedcorn | - | 33,130 | (33,130) | - | - | - |
| Natural England - Threatened Species Recovery Action | - | 758 | (758) | - | - | - |
| NatureScot – Scottish Bat Project | - | 24,000 | (24,000) | - | - | - |
| Other restricted project income | - | 560 | (560) | - | - | - |
| Other trusts and donations - BCT Helpline | - | 4,274 | (4,274) | - | - | - |
| Rufford Foundation - Bats and Health | 11,476 | - | (4,538) | - | - | 6,938 |
| Total restricted funds | 226,146 | 846,464 | (830,008) | - | - | 242,602 |

| 18. Movements in funds (continued) | At 1 April 2023 | Income | Expenditure | Gains on investments | Transfers between funds | At 31 March 2024 |
|--|--------------------|------------------|--------------------|--------------------------|-------------------------------|------------------------|
| | £ | £ | £ | £ | £ | £ |
| Unrestricted funds: | | | | | | |
| Designated funds: | | | | | | |
| Bats in Churches Advisor | - | 329 | - | - | - | 329 |
| BCT Roost Partnership | 6,804 | 2,629 | (4,233) | - | - | 5,200 |
| Database Project | 62,735 | - | (62,735) | - | - | - |
| Digital fundraising and fundraising capacity | 15,000 | - | (15,000) | - | - | - |
| Equity, Diversity, and Inclusion | 730 | - | (730) | - | - | - |
| Fundraising Consultant | 2,000 | - | (2,000) | - | - | - |
| Helpline Database Money | 11,564 | - | (11,564) | - | - | - |
| JNCC – NBMP | 24,834 | - | (24,834) | - | - | - |
| Natural England – Helpline | - | 16,282 | (16,282) | - | - | - |
| NBMP | 1,045 | 7,845 | (8,890) | - | - | - |
| Night Vision Aid Guidance | - | 1,725 | - | - | - | 1,725 |
| Organisational development fund | 130,000 | 415,414 | (130,000) | - | - | 415,414 |
| Principal Ecologist at Ministry of Justice | 1,400 | - | (1,400) | - | - | - |
| Technology investment | - | 100,000 | - | - | - | 100,000 |
| Woodland | 3,874 | 94 | (3,189) | - | - | 779 |
| | 259,986 | 544,318 | (280,857) | - | - | 523,447 |
| General funds | 358,470 | 1,274,546 | (1,159,765) | 616 | - | 473,867 |
| Total unrestricted funds | 618,456 | 1,818,864 | (1,440,622) | 616 | - | 997,314 |
| Total funds | 2,961,295 | 2,665,328 | (2,281,864) | 147,858 | - | 3,492,617 |
| Prior Year | | | | | | |
| | At 1 April 2022 | Income | Expenditure | Losses on investments | Transfers between funds | At 31 March 2023 |
| | £ | £ | £ | £ | £ | £ |
| Vincent Weir endowment funds: | | | | | | |
| Expendable endowment fund | 2,028,166 | - | (9,024) | (199,446) | - | 1,819,696 |
| Permanent endowment fund | 331,031 | - | (1,481) | (32,553) | - | 296,997 |
| Total endowment funds | 2,359,197 | - | (10,505) | (231,999) | - | 2,116,693 |
| Restricted funds: | | | | | | |
| Animal Friends – Bat Helpline | - | 2,500 | (2,500) | - | - | - |
| Bat Group appeals | - | 3,490 | (3,490) | - | - | - |
| Bat Ringing Project | - | 13,500 | (2,742) | - | 21,415 | 32,173 |
| Chapman Charitable Trust | - | 1,000 | - | - | - | 1,000 |
| David Webster Charitable Trust – Bats and Buildings | - | 4,000 | (2,000) | - | - | 2,000 |
| Druid | - | 1,417 | - | - | - | 1,417 |
| Ernest Kleinwort – NightWatch | - | 12,195 | (7,101) | - | - | 5,094 |
| Esmée Fairbairn Foundation – NightWatch | 103,555 | 41,250 | (63,964) | - | - | 80,841 |
| Esmée Fairbairn Foundation – Planning | 4,000 | - | (3,100) | - | - | 900 |
| Garfield Weston – Bat Helpline | 10,417 | - | (10,417) | - | - | - |
| JNCC – BBatS | - | 40,515 | (30,264) | - | - | 10,251 |
| JNCC – NBMP | - | 30,549 | (29,995) | - | - | 554 |
| JNCC – Genetics | - | 10,000 | - | - | - | 10,000 |
| John Swire 1989 Charitable Trust | - | 25,000 | - | - | - | 25,000 |
| Kate Barlow Research Award | 16,814 | 50 | (1,672) | - | - | 15,192 |
| Kickstarter Funding | - | 6,754 | (6,754) | - | - | - |
| National Lottery Heritage Fund – Natur am Byth | - | 7,991 | (7,991) | - | - | - |
| National Lottery Heritage Fund – Bats in Churches | - | 104,018 | (104,018) | - | - | - |
| National Lottery Heritage Fund – Species on the Edge | - | 11,466 | (11,466) | - | - | - |
| Natural England – Biodiversity | - | 43,631 | (43,631) | - | - | - |
| Natural England – People & Landscapes | - | 10,000 | - | - | - | 10,000 |
| Natural England – Science & Monitoring | 1,060 | 45,500 | (36,312) | - | - | 10,248 |

| 18. Movements in funds (continued) | At 1 April 2022 | Income | Expenditure | Losses on investments | Transfers between funds | At 31 March 2023 |
|--|--------------------|------------------|--------------------|--------------------------|----------------------------|---------------------|
| | £ | £ | £ | £ | £ | £ |
| Natural England – Partnerships | - | 15,000 | (15,000) | - | - | - |
| NatureScot – Scottish Bat Project | - | 23,658 | (23,658) | - | - | - |
| Rufford Foundation – Bats and Health | - | 11,476 | - | - | - | 11,476 |
| Rufford Foundation – Helpline | 1,600 | - | (1,600) | - | - | - |
| Rufford Foundation – International | 4,500 | (2,900) | (1,600) | - | - | - |
| Wildlife Crime | - | 6,271 | (6,271) | - | - | - |
| Woodland Hope Project | - | 10,000 | - | - | - | 10,000 |
| Other restricted project income | 27,981 | 3,530 | (8,478) | - | (23,033) | - |
| Other restricted project income – Bat Groups | - | 11,155 | (12,773) | - | 1,618 | - |
| Other trusts and donations – Bat Helpline | - | 11,422 | (11,422) | - | - | - |
| Total restricted funds | 169,927 | 504,438 | (448,219) | - | - | 226,146 |
| Unrestricted funds: | | | | | | |
| Designated funds: | | | | | | |
| BCT Roost Partnership | 7,117 | 3,467 | (3,780) | - | - | 6,804 |
| Database Project | 75,333 | - | (12,598) | - | - | 62,735 |
| Designated project funds | 10,773 | - | - | - | (10,773) | - |
| Digital fundraising and fundraising capacity | 15,000 | - | - | - | - | 15,000 |
| EDI - Equity, Diversity, and Inclusion | 3,159 | - | (2,429) | - | - | 730 |
| Fundraising Consultant | - | - | - | - | 2,000 | 2,000 |
| Helpline Database Money | - | - | - | - | 11,564 | 11,564 |
| JNCC – NBMP | 2,564 | - | - | - | 22,270 | 24,834 |
| Natural England – Helpline | 12,947 | - | (12,947) | - | - | - |
| NBMP | - | 6,367 | (10,918) | - | 5,596 | 1,045 |
| Organisational development fund | 140,000 | 25,000 | (35,000) | - | - | 130,000 |
| Principal Ecologist at Ministry of Justice | - | - | (3,600) | - | 5,000 | 1,400 |
| Woodland | - | 1,779 | (1,779) | - | 3,874 | 3,874 |
| | 266,893 | 36,613 | (83,051) | - | 39,531 | 259,986 |
| General funds | 502,636 | 1,148,634 | (1,231,497) | (21,772) | (39,531) | 358,470 |
| Total unrestricted funds | 769,529 | 1,185,247 | (1,314,548) | (21,772) | - | 618,456 |
| Total funds | 3,298,653 | 1,689,685 | (1,773,272) | (253,771) | - | 2,961,295 |

Purposes of expendable endowment funds

The funds were donated by Vincent Weir to be invested to generate income for use to support core costs.

Purposes of permanent endowment funds

The Bat Conservation Trust Fund was established by trust deed dated 31 October 2006, so that the income only may be used to advance the charitable purposes of BCT.

Under a charity commission scheme dated 31 March 2010 the funds are treated as forming part of BCT for the purposes of registration and accounting.

Purposes of restricted funds

| | |
|------------------------------------|--|
| Animal Friends – Bat helpline | To support the bat care work of the BCT helpline. |
| AWS Imagine – SCS development | To further develop Sound Classification System. |
| Bad Wolf - Woodland Hope project | Funding to study the health of woodland habitats in Wales. |
| Bat Group appeals – Wildlife Crime | To support the work of the Wildlife Crime project. |
| Bat Ringing Project | Funding for the Ring the Changes project. |
| Chapman Charitable Trust | Funding for the NightWatch project. |
| David Webster Charitable Trust | Contributes towards the development of best practice lighting guidance for industry. |

18. Movements in funds (continued)**Purposes of restricted funds (continued)**

| | |
|---|---|
| Druid | To advise a NERC funded project to understand and predict the cross-ecosystem impacts of insect decline on ecosystem services and natural capital. |
| Ernest Kleinwort – NightWatch | Funding towards the NightWatch project. |
| Esmée Fairbairn Foundation – NightWatch | To develop an inclusive, engagement-focused community science bat survey. |
| Esmée Fairbairn Foundation – Planning | Raising the profile of biodiversity in the planning system – a multi-species partnership project. |
| Forest Research – NFI Bat survey | To deliver the NFI Bat Survey, and support related work including development and improvement of a woodland soundscape classification algorithm. |
| Forestry England – Monitoring | Collection of baseline data via passive acoustic monitoring from Forestry England sites undergoing forest wilding and sharing of data with NBN Atlas. |
| Garfield Weston – Bat Group support | Towards bat group support and training in England, Wales and Scotland. |
| Garfield Weston – Bat Helpline | To contribute towards the running of the National Bat Helpline. |
| Groundwork – New to Nature | Funding for a paid work placement focusing on engaging under-represented audiences in the NBMP. |
| HDH Wills 1965 Charitable Trust – Bat groups | Towards bat group support and training in England, Wales and Scotland. |
| JNCC – Monitoring (Bbats, NBMP and Genetics combined) | Funding for development and delivery of the British Bat Survey. Funding for a citizen science programme for monitoring bats in the UK. Contribution towards understanding historic declines in bat populations. |
| John Ellerman Foundation – Policy | Funding towards work on core policy and advocacy through engagement with politicians and responding to consultations. |
| John Swire 1989 Charitable Trust - CPL | Funding towards the Connecting People and Landscapes project. |
| Kate Barlow Research Award | Award granted to a postgraduate student to conduct a substantive bat research project and to honour the late Dr Kate Barlow's contribution to bat conservation. |
| Kickstarter Funding | Payment from Government Kickstarter Scheme to contribute toward salaries of Kickstarters at BCT. |
| Ministry of Justice – Wildlife Assessment | Funding to support update of Wildlife Assessment Check. |
| National Lottery Heritage Fund – Bats in Churches | Partnership project put in place to provide solutions to issues with bats in churches in England. |
| National Lottery Heritage Fund – CPL | Funding for the development phase of the project Connecting People and Landscapes in a Changing Climate, aiming to bring together farmers and communities to improve outcomes for bats and other wildlife. |
| National Lottery Heritage Fund – Natur am Byth | Funding for the development phase of Wales' flagship Species Recovery project. |
| National Lottery Heritage Fund – Species on the Edge | Funding for the Species on the Edge programme; a partnership project to help vulnerable species on Scotland's coast and islands. |
| National Lottery Heritage Fund – Woodland Hope | Funding to study the health of woodland habitats in Wales. |
| Natural England – Airborne DNA | Funding to identify a set of functional primer assays for use with British bat species, and establish the sample duration needed to detect an airborne DNA signal at increasing distances from a bat roost in a woodland context. |
| Natural England – Biodiversity | Work to deliver objectives including implementation of actions for priority species, provision of engagement, training and guidance and raising the profile of bat conservation. |
| Natural England – Connecting People & Landscapes | Funding towards the Connecting People and Landscapes project. |
| Natural England – Offshore project | Investigating bat migration and the impact of offshore wind through a literature and evidence review, workshop organisation, engagement with stakeholders and production of a report. |
| Natural England – Partnerships | To contribute towards employing a Bat Groups Officer who provides support to local bat groups. |
| Natural England – Science and Monitoring | To contribute towards the NBMP and other monitoring and research work. |
| Natural England – Seedcorn | Purchase equipment, test monitoring options and pilot a passive acoustic monitoring survey on farmland. |

18. Movements in funds (continued)

Purposes of restricted funds (continued)

Natural England

– Threatened Species Recovery Action

Funding for production of Threatened Species Recovery Actions plans for 12 bat species for Natural England.

NatureScot – Scottish Bat Project

To contribute towards developing and carry out our conservation and partnership work in Scotland.

Other restricted project income

Amalgamated small donations restricted to particular projects.

Other restricted project income - Bat groups

Funds to support the bat group work.

Other trusts and donations – BCT Helpline

Donations to contribute towards the running of BCT's Helpline.

Rufford Foundation – Bats and Health

Funding for "Don't Blame Bats - Setting the Story Straight" campaign to provide accurate science-based communications.

Rufford Foundation – Helpline

Contribution to BCT staff time in supporting Malawian bat helpline.

Rufford Foundation – International

Contribution to training, development, and salaries of staff on Malawian bat helpline.

Wildlife Crime

Contributions to improving wildlife crime prevention and providing support to the police, Crown Prosecution Service, ecologists, and the public in bat crime cases.

Purposes of designated funds

Bats in Churches Advisor

To administer support for churches and training for volunteers.

BCT Roost partnership

To contribute towards bat box monitoring projects.

Database Project

A fund set aside for the amortisation of the investment in our current website and customer relationship management (CRM) system. The website will be updated and make it more effective and accessible, and the new CRM system will make our fundraising more efficient and improve the way we engage with members, donors, and supporters.

Designated project funds

Funds received in the previous year earmarked for specific projects during 23-24.

Digital fundraising and fundraising capacity

Investment into digital marketing to generate more income and increase our fundraising capacity more broadly.

EDI - Equity, Diversity and Inclusion

To support the equity, diversity and inclusion work at BCT.

Fundraising Consultant

To address the lack of fundraising capacity, we worked with a fundraising consultancy.

Helpline Database Money

To contribute to the development of a new Helpline database.

JNCC - NBMP

For work on the National Bat Monitoring Programme.

Natural England – Helpline

Contribution towards Natural England Bat Advice Service.

NBMP

For work on the National Bat Monitoring Programme.

Night Vision Aid Guidance

Staff time to work on Night Vision Aid Guidance document.

Organisational development fund

Fund to be used strategically for specific projects, capacity or other organisational requirements.

Principal Ecologist at Ministry of Justice

To fund ecological support work.

Technology Investment

To contribute towards development of a new Helpline database.

Woodland

Contributions towards woodland bats work.

19. Related party transactions

During the year ended 31 March 2024 it was agreed that Annika Binet, a trustee of the Bat Conservation Trust, would engage to provide bat surveying services to BCT and that payment would be made to her in respect of these services, not in respect of her work as a trustee. The board of trustees (excluding Annika Binet) are satisfied that Annika is best placed in terms of both location and expertise to provide this service and that the amount charged represents value for money and is at or below commercial rate. Amounts paid to Annika Binet in respect of the above in the year ended 31 March 2024 were £525 (2023: £400). At year end £525 (2023: £nil) was outstanding.

During the year aggregate donations from related parties totalled £526 (2023: £396).

There were no other related party transactions outside the normal course of business in the current or preceding year.

20. Prior year statement of financial activities

Statement of financial activities (incorporating an income and expenditure account)
For the year ended 31 March 2023

| | Unrestricted £ | Restricted £ | Endowment £ | Total £ |
|--|-------------------|-----------------|------------------|------------------|
| Income | | | | |
| <i>Income from generated funds</i> | | | | |
| Donations and legacies | 381,410 | 49,221 | - | 430,631 |
| Investment income | 53,781 | - | - | 53,781 |
| <i>Income from charitable activities</i> | | | | |
| Conferences | 69,451 | - | - | 69,451 |
| Training courses and meetings | 113,240 | - | - | 113,240 |
| Projects and research | 539,160 | 446,015 | - | 985,175 |
| Other activities | 28,205 | 9,202 | - | 37,407 |
| Total income | 1,185,247 | 504,438 | - | 1,689,685 |
| Expenditure | | | | |
| <i>Expenditure on raising funds</i> | | | | |
| Membership support | 77,370 | - | - | 77,370 |
| Costs of raising funds | 132,800 | 2,000 | 10,505 | 145,305 |
| <i>Expenditure on charitable activities</i> | | | | |
| Conferences | 67,107 | - | - | 67,107 |
| Training courses & meetings | 90,161 | - | - | 90,161 |
| Project and research costs | 947,110 | 446,219 | - | 1,393,329 |
| Total expenditure | 1,314,548 | 448,219 | 10,505 | 1,773,272 |
| Net (expenditure) / income before net losses on investments | (129,301) | 56,219 | (10,505) | (83,587) |
| Net losses on investments | (21,772) | - | (231,999) | (253,771) |
| Net (expenditure) / income for the year | (151,073) | 56,219 | (242,504) | (337,358) |
| Net movement in funds | (151,073) | 56,219 | (242,504) | (337,358) |
| Reconciliation of funds | | | | |
| Total funds brought forward | 769,529 | 169,927 | 2,359,197 | 3,298,653 |
| Total funds carried forward | 618,456 | 226,146 | 2,116,693 | 2,961,295 |



*Soprano pipistrelle
emerging from a
bat box*

Brown long-eared bats maternity colony with pups.



Grey long-eared bat with privet hawk moth.





www.bats.org.uk



www.twitter.com/_BCT_



www.facebook.com/BatConservationTrust



www.linkedin.com/company/the-bat-conservation-trust/



www.instagram.com/batconservationtrust/