

Company number: 02712823

Charity number: 1012361

OSCR number: SC040116

The Bat Conservation Trust

Report and financial statements

For the year ended 31 March 2023

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

Administrative information	3
The President's message	5
Review by the Chair and Chief Executive	7
Trustees' annual report	9
Independent auditor's report to the members and trustees of the Bat Conservation Trust	37
Statement of financial activities (incorporating an income and expenditure account)	41
Balance sheet	42
Statement of cash flows	43
Notes to the financial statements	44

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

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	<p>Officers: Jean Matthews (Chair) Steven Roe (Vice Chair) Dr. Ruth Waters (Treasurer) Annika Binet (Hon Secretary)</p> <p>Dr. Cerys Bradley Stuart Brittenden Dr. Abigail Entwistle Rupert Lancaster (resigned Sept 2022) Colette Marshall (appointed Sept 2022) Lord John Randall Dr. Orly Razgour Helen Slinger Matthew Terry</p>
President	Chris Packham CBE
Vice Presidents	Professor Paul Racey John Burton (until May 2022) Dr. Robert Stebbings
Patron	David Gower OBE
Ambassadors	Kate Rusby Aruhan Galieva

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

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	Dr. Carol Williams (p/time)
	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 5th Floor, Pinnacle House 23-26 St Dunstan's Hill London EC3R 8HN	
Employment advisors	WorkNest (previously known as Ellis Whittam) Woodhouse, Church Lane Aldford, Chester CH3 6JD	
Solicitors	Aaron & Partners LLP Grosvenor Court, Foregate Street Chester CH1 1HG	
Auditor	Sayer Vincent LLP Invicta House, 108-114 Golden Lane London EC1Y 0TL	

The President's Message

Welcome! Once again we've seen a busy year of activities highlighting the vital work and progress being made on bat conservation. I'll begin with the heartening news from our National Bat Monitoring Programme (NBMP), which showed that, at the national scale, some of Britain's bat populations continue to recover slowly from historical declines. This is direct thanks to conservation actions and wildlife laws, and highlights the invaluable work of the Bat Conservation Trust (BCT), bat groups and our many brilliant supporters. However, we must stay vigilant – It's a mixed picture and our bat populations still have a long way to go on their recovery. One third of Britain's most highly threatened mammal species are bats. The full NBMP results are on our website.

I'd like to encourage everyone to take part in our citizen science surveys. There are NBMP surveys suitable for all levels of experience and new technology is allowing us to get more people involved in capturing even more data. I warmly welcome seeing the progress made this year on widening diversity and inclusion in who takes part, long may this continue.

In 2023 we were saddened to hear of the death of one of BCT's co-founders, Tony Hutson. We will all miss him. Tony made a huge contribution to bat conservation. He was the UK's first bat conservation officer and an author with an encyclopedic knowledge. You can listen to him on a recent BatChat podcast. Tony helped to create the NBMP, the Eurobats agreement and BatLife Europe as well as bat groups and other bat conservation organisations. For 20 years he also monitored Britain's famous solo individual greater mouse-eared bat as part of Sussex Bat Group – he lived to see the known English population double to two individuals.

BCT has again been supporting and leading some outstanding cutting-edge science and developing great conservation projects. I am looking forward to seeing the results of ongoing work with PhD students in areas such as insect population declines, ecosystem services, climate change and the use of bat boxes in differing landscapes. I am excited to see two new projects in Wales: 'Natur am Byth' (Nature Forever) and 'Gobaith Coetir' (Woodland Hope) to save rare species and reconnect communities with nature, as well as giving a boost to precious diminished Celtic rainforests and their wildlife.

With scientific understanding being so vital and ever urgent, I applaud the important and complex ongoing work BCT's team is doing in collaboration with international partners on tackling relentless public misinformation around bats in relation to health and diseases and it is great to hear there is new funding to expand this work. A huge cheer for the National Bat Helpline which again fielded thousands of enquiries from the public seeking advice around bat conservation or injured bats. This year their work was expanded, with trained volunteers handling most bat care calls, which saw huge demand.

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

BCT's small staff team and invaluable supporters continue to deliver impressive outreach and education work too, and this year's mix of training, conferences, talks, BatFest, plus the stories I have seen in Bat News and Young Bat Worker magazines, in the news and shared on social media, are an asset to everyone's work in spreading the love, care and endless fascination for bats.

Chris Packham

President, Bat Conservation Trust

Review by the Chair and Chief Executive

Policy and advocacy has been a crucial area of work in the past year, and we have welcomed a new Species Advocacy and Policy Officer. Bats and wildlife more generally have been facing serious threats due to proposed changes to the planning system, the Retained EU Law Bill and other deregulatory initiatives. We wrote a piece for Wildlife and Countryside Link to dispel some of the myths around bat protection and planning, and we joined with other charities and NGOs in campaigning against the proposed changes to the law. Our supporters joined us in a campaign with more than 100 people writing to their MPs to emphasise the importance of maintaining the Habitats Regulations.

As ever we, and our brilliant supporters, spent time responding to media misinformation and inaccurate articles on a variety of issues around bats. Several misleading articles in leading publications and websites wrongly dismissed the role of wildlife legislation and planning policies in protecting wildlife. These articles promoted policy and law changes that would seriously impact bat conservation.

At the time of writing, the Retained EU Law Bill was due to receive Royal Assent following several sessions in both the House of Commons and the House of Lords. We will continue to work with our NGO partners to try to reduce or remove any negative impacts of the Bill (to become Act) on wildlife conservation and bat protection.

I am delighted that we have a new Agriculture Officer in place, as this is another key area of policy. They will build on our 'on the ground' work with farmers and landowners and ensure BCT is well placed to support farmers through the transition in agri-environment schemes.

BCT has always majored in partnership working. In addition to the fantastic Welsh projects mentioned by Chris Packham, this year saw the start of an exciting collaborative species recovery project in Scotland – Species on the Edge. It will be delivered by Rethink Nature (seven species conservation charities) and NatureScot. The vision is to work with local communities in some of Scotland's most remote areas to establish projects that improve the fortunes of 37 priority species found along Scotland's coast and islands.

Our Bats in Churches project is at the other end of its journey this year. The project has seen huge success with 753 churches in England being surveyed over the four years by volunteers – with some exciting finds, such as the discovery of two new roosts for the very rare grey long-eared bat. More details will be shared in 2023 and used to inform guidance to church communities on bat conservation in future years. Other successes have included working with more than 100 churches to help find good solutions on sharing their church spaces with bats.

Improving our approach to equity, diversity and inclusion (EDI) has remained important. We worked on the [Wildlife and Countryside Link Route Map](#) to address the lack of ethnic diversity in the sector, and with the help of a newly appointed Education and Engagement Officer and our EDI working group, are starting to implement the recommendations. We have also secured funding to recruit paid interns through the Kickstarter and New To Nature schemes and are applying learning from these to improve our recruitment practices

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

I would like to say a sincere thank you to everyone who supports our work – our staff, volunteers, partners, donors, supporters, members and many others. We have been developing a new strategy which will be launched later in 2023, and we very much look forward to sharing this and working with you to deliver it.

Jean Matthews, Chair

Kit Stoner, Chief Executive

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

The Trustees present their report and the audited financial statements for the year ended 31 March 2023.

Administrative information set out on page 3 to 4 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, Governance & Management

History of the Bat Conservation Trust

The Bat Conservation Trust (BCT) was formed in 1991, by far-seeing individuals who recognised that the combination of challenges to the conservation of bats was unique. BCT is proud to be the leading non-governmental organisation devoted solely to the conservation of bats and their habitats. In a very short time, BCT has grown to become an organisation with nearly 5,000 members, with offices in England and Scotland and a team of around 43 staff including scientists, specialists in training, outreach and biodiversity, volunteer engagement, fundraising, media and membership. BCT's core activities include; biodiversity delivery (taking effective practical conservation actions and influencing policy to secure bat populations); the National Bat Monitoring Programme; delivering advice about bats through the National Bat Helpline and through long-term partnerships with the statutory nature conservation organisations (SNCOs) and with statutory investigators and prosecutors; training professionals and volunteers; and engaging and educating wider audiences.

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 13p on fundraising per £1 raised

Around 215,000 online supporters across different platforms

Around 3,200 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.

DISCOVER – to ensure scientific evidence is in place to support bat conservation

National Bat Monitoring Programme (NBMP)

The NBMP is run by the Bat Conservation Trust, in partnership with the Joint Nature Conservation Committee [JNCC], and supported and steered by Natural England, Natural Resources Wales, NatureScot and Northern Ireland Environment Agency. It is the longest running purpose-built, multi-species monitoring programme for mammals in the UK and relies on a nationwide network of citizen scientists.

In winter 2022/23, the Hibernation Survey again required surveyors to carry out site-level assessments on the risk of passing SARS-CoV-2 to bats. This approach was introduced in winter

2021/22 when surveying started up again after the Hibernation Survey was suspended in the previous winter due to COVID-19. These precautions meant that the number of sites surveyed in 2021/22 was only about 57% of the usual number. In winter 2022/23, we started trialling alternative methods of collecting data from sites that are not undergoing internal inspections while COVID precautions remain in place.

In 2022 the number of summer survey sites monitored was slightly higher than in 2021, 1,209 compared with 1,202, though not yet back up to pre-COVID numbers. Bat detector and sound analysis workshops were again run online but there was also a return to running in-person sessions. 653 volunteer surveyors were trained across 20 workshops.

We have secured funding for a full-time work placement through Groundwork's New To Nature scheme, funded by the National Lottery Heritage Fund. This scheme provides opportunities for young people who are from ethnically diverse backgrounds, who are disabled or who are economically disadvantaged. Through this scheme we have recruited a new NBMP Volunteer Engagement Officer, started in April 2023.

Work is underway to redevelop the NBMP online recording portal as the existing system was built more than ten years ago on a platform that needs updating to reflect the different ways users access the site. User interviews have been carried out to help define the specification of the new portal, which is expected to go live in April 2024.

NBMP data have enabled us to produce statistically robust population trends for 11 of the UK's 17 breeding bat species. The latest results were published in the NBMP Annual Report in May 2023.

Advances in monitoring

Solving mysteries: the British Bat Survey

A second British Bat Survey (BBatS) pilot was launched in July 2022, funded by Joint Nature Conservation Committee (JNCC). The aim of this structured survey is to plug the gaps in bat monitoring, by focussing efforts to collect data in underrepresented regions and habitats. BBatS also aims to improve population trend estimation for species where data are lacking from current NBMP monitoring. BBatS is planned to be embedded in the NBMP by 2025 and as it grows it will significantly improve our ability to monitor the health of British bats.

In July 2022, we appointed a Science Projects Manager to oversee the running of the project pilot, including developing a volunteer engagement strategy and data collection management strategy. We appointed a Science Projects Assistant (in March 2023) who will oversee volunteer communication and data management, as well as data upload and classification using BCT's Sound Classification System (SCS).

In the 2022 pilot data was collected at 96 site surveys. Most surveys took place in England with 13 in Scotland and five in Wales. The British Bat Survey will open to previous participants for beta testing in July. The survey portal initially developed for NightWatch is being further developed as part of

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

BBatS to incorporate the ability for volunteers to select from a random-stratified sample of 1km grid squares.

EchoHub

EchoHub is an open-source, community-built, sound library focusing exclusively on bat sounds. The goal of EchoHub is to make it easier to share and access recordings of bat sounds for diverse purposes such as scientific research, conservation, education, and the arts. The website's wireframe is completed. We have tested the website with initial users and collated feedback. We are currently editing the website to incorporate the users' feedback, for example the inclusion of the ability to download a .csv file with all the metadata associated with every call in the library.

The main focus of development has been finding a way to implement a "quality check" system of rating the calls, so that users can easily identify high quality recordings. We are currently investigating a suitable acoustic index calculation to act as a rating system. The next step will be to soft-launch the website with the collaboration of two or three bat groups.

NightWatch

NightWatch is a community science/citizen science project launched in 2021, with data collected in the summer and early autumn of 2021, 2022 and a third collection period running in 2023. It is run by the Bat Conservation Trust and supported by Esmée Fairbairn Foundation and the Joint Nature Conservation Committee (JNCC). NightWatch has two main goals:

- Engage people with nature, particularly those from urban and ethnic minority communities
- Produce locally-focused and fine resolution data that can be used at local scale

Our part time Engagement Officer for the NightWatch project has continued to work to develop and implement an engagement strategy to liaise with community groups and engage and recruit participants. A NightWatch intern was also recruited in 2022, to work part time on volunteer engagement over the survey season, as well as helping with survey logistics and data retrieval/management. We have appointed a second intern for the 2023 field season.

Data from both seasons have been analysed and shared with volunteers in the form of a personalised report for each site. Over the two years of the survey so far, 456 participants have taken part and 20-24% were from ethnic minority communities. We now have five NightWatch Champions, as a legacy of the project, with our former intern joining and wanting to continue with the project. Our 2023 Engagement Strategy is being carried out during the survey season. We are currently at the final stages of co-creating a guide to night-time wildlife, scheduled to be released in July 2023. Legacy planning for the project is also underway and we are hoping to continue the project in the following years.

We are in the process of collating and providing feedback on the beta version of the NightWatch online portal. The website can host multiple surveys and other BCT passive acoustic surveys can be added at any time. We are developing an upload app that will enable volunteers to upload their recordings directly to our cloud-based sound classification system. We plan to trial the app this survey season.

Sound classification system

We are continuing to develop our Sound Classification System (SCS), which underpins all BCT's passive acoustic monitoring (PAM) surveys. Initial R&D work has been implemented and we have made good progress in refining different parts of the workflow. We have contracted an AWS and cloud computing specialist to undertake a major rebuild of our system. The SCS encompasses our data upload app, our survey website, our bat classification algorithm and an automated bespoke reporting function. It aims to streamline the data processing for NightWatch, BBatS and other PAM projects.

Woodland monitoring

We have continued to build on the success of our cutting-edge woodland monitoring science work. In 2022, BCT continued our collaboration with Forest Research and Forestry England exploring the use of passive acoustic technology for monitoring bat populations and other metrics of ecosystem health in woodland. We conducted PAM surveys in 36 National Forest Inventory plots and three Forestry England sites and are currently preparing survey reports using this data. Our findings will inform the survey design for long-term monitoring starting in the summer of 2023. This builds on the success of our woodland monitoring during 2021 and 2022, when we ran another pilot woodland passive acoustic monitoring (PAM) with Forest Research to refine our monitoring methods and improve our understanding of the variability of woodland bat monitoring data between years.

As part of this project, we are also working with experts in the fields of machine learning, edge-processing, passive acoustics, and Internet of Things devices to develop and test a prototype solar powered semi-autonomous passive acoustic sensor. The sensor was field-tested in 2022, and in 2023 we will be developing its edge processing and communication capabilities further, together with further field tests in a woodland setting. We also continue to refine the algorithms we use to classify bat sound and forest soundscapes. In 2023 we will continue this work and will extend it further to consider how woodland soundscapes can provide information about recreational use of these sites.

We started a new PAM project with Forestry England (FE) collecting baseline data on bat species occurrence and activity levels across three FE sites before 'forest wilding' work began. These data will then be used to calculate species metrics for each monitored site and will provide a baseline to track trends in activity on the 'forest wilding' sites if surveys are repeated. We also supported the NBMP with a PAM pilot on two Special Areas of Conservation (SAC) sites to trial and refine a PAM protocol, to establish robust trends in barbastelle activity over time at SAC sites currently included in the NBMP Woodland Survey.

We have also been working on the 'Fascinating World of Woodland bats – Bechstein's bat – finding its limits' project, to gather information about the Bechstein's bat use of what is seen as atypical habitats and landscapes.

Radiotracking was carried out by the Somerset Bat Group during the survey season with support from Dorset Bat Group. The final year of radiotracking is planned in Dorset in summer 2023. The information gathered will provide the basis for a review of Bechstein's bat habitat requirements at both a local and national level.

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

We also continued to provide training and delivered bespoke online refresher workshops on surveying trees for bats to Environment Agency workers and Bats and Arboriculture training to arborists in the UK, Derry and Jersey. We will continue to deliver this training in 2023.

Tree tags

The Bat Roost Tree Tag Scheme (BRTTS), whose primary purpose is to ensure trees containing confirmed roosts are easily identifiable, was launched over a year ago. Additionally, the scheme encourages tree and species records to be collected to support current and future work studying bats' use of different tree species and roosting opportunities. So far 321 tags have been sent out and 31 records have been submitted to BCT.

Research

Our support for new science research continued with a number of new studies this year. BCT is project partner on a Natural Environment Research Council (NERC)-funded study investigating the drivers and repercussions of UK insect population declines, alongside the University of Leeds, UKCEH, University of Reading and Rothamsted Research, called the DRUID project (Drivers and Repercussions of UK Insect Declines). This project began in January 2021. It will be making the most comprehensive assessment to date of the state of the UK's insect populations, and seeking to link insect population changes to changes in insect predator populations (bats and birds).

BCT is co-supervisor of a PhD hosted by Rothamsted Research, investigating the long-term changes in the abundance and phenology of migrating insects as potential drivers of population change in insectivorous birds and bats.

Hannah Romanowski started the South West Bio Doctoral Training Partnership (SWBio DTP) studentship PhD in September 2021. She completed her Rotation 1 project with BCT and the British Trust for Ornithology (BTO), as an introduction to the NBMP and bird datasets she will be working with during her PhD. Hannah completed her field-based Rotation 2 at the University of Bristol with supervisory input from BCT and will be collecting further bat activity data for comparison to insect trap data in 2023. Hannah presented her results from her Rotation 2 at the BES conference as a poster entitled 'Investigating the long-term change in the abundance and phenology of aerial insects as potential drivers of population change in UK bat species' and a presentation with the title 'Aerial insects as potential drivers of long-term population change in bats' at the BritBats student conference in May 2023. Hannah is carrying out fieldwork this summer and hopes to incorporate localised insect trapping using light traps as well as using SM minis for recording bat activity.

BCT is co-supervisor of Penelope Fialas who is working towards a PhD on valuing ecosystem services provided by UK bats under climate change. Last year Penelope collected acoustic data at 16 vineyards that ranged in size from 0.4 to over 60 hectares. This included sites that were managed conventionally and others that were organic. Where bats were captured (under licence) droppings were collected for future dietary analysis.

Penelope has finalised the amplification of the arthropod prey DNA using PCRs. Out of the 388 extracted DNA samples, 360 samples were successfully amplified. Penelope aims to complete the analysis by August 2023. In December, Penelope completed generating the distribution models of 37

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

European bat species for the present and the future and calculated their range changes. The outputs were presented at the British Ecological Society Annual Meeting in December 2022. She is now estimating the impact of climate change on the functional diversity and community turnover of 37 bat species across Europe and plans to start writing this chapter with article submission by August 2023.

In addition, she has been preparing for this season's fieldwork during which she will be investigating the indirect effects of ecosystem services provided by the bats. This fieldwork will take place in August-September 2023.

BCT is co-supervisor of Eleri Kent at Stirling University. Eleri has also completed all her fieldwork. Sixty landscapes were surveyed, 36 of these in Scotland and 24 in England. Eleri has now had all the data collected in year one classified via the BCT Sound Classification System (SCS). Data for year two is being classified with final data being returned shortly. In the meantime, Eleri has been working on a long-term bat box data set from the south of England where she is comparing the changing use of boxes by bat species versus changes in surrounding land management.

Vincent Weir Scientific Award

The Vincent Weir Scientific Award was first established in 2010 to recognise the achievements of new bat researchers and their contributions to bat conservation. Joint winners in 2022 were Ella Browning (University College London & Institute of Zoology, Zoological Society London) and Roberto Novella Fernandez (University of Southampton).

Ella's PhD research focused on improving the understanding of bat population trends in Great Britain. She identified gaps in the evidence of drivers of bat population change, which showed that the impacts of many purported drivers, such as climate change and protective legislation, were poorly understood. Research from this thesis has been published in *Methods in Ecology and Evolution*, *Mammal Review* and *Ecological Indicators*.

Roberto investigated the trophic ecology of *Myotis escaleraei* and *Myotis crypticus*, and suggested that local-scale trophic shifts can facilitate coexistence between both almost morphologically identical forest bats. Research from this thesis has been published in *Diversity and Distributions* (selected as editor's choice for that volume), *Scientific Reports*, and *Ecology and Evolution*.

Kate Barlow Award

The Kate Barlow Award aims to encourage postgraduate students to conduct a substantive bat research project and to honour the late Dr Kate Barlow's contribution to bat conservation. The award was first established in 2017. The 2023 Kate Barlow Award was awarded to Oliver Aylen for his project *Arid zone bats resource availability and predation risk surrounding fenced conservation reserves*.

Since European colonisation, Australia has been altered by land-use change, the introduction of feral herbivores and predators and the removal of native predators. This has had multiple impacts on native bat populations, including predation of bats by cats, and changes to vegetation structure because of increased herbivory which may reduce insect abundance and recruitment of roost trees.

Fenced reserves are an increasingly used conservation tool to protect native/threatened nonvolant species in Australia, and globally. Oliver's project will investigate whether fenced reserves reduce bat predation, and harbour increased food resources and/or roost sites. He will also assess whether artificial roosts can be used to encourage bat populations to use fenced reserves. Oliver's project forms part of his PhD thesis at the University of New South Wales, Australia.

ACT – taking action on the ground in partnership with volunteers, professionals and government

Biodiversity

Professional Guidance / Standards

'Bat Surveys for Professional Ecologists: Good Practice Guidelines (3rd edition)' continues to have a far reach. Since publication in 2016 over 1,400 hard copies have been sold and the webpage accessed over 23,000 times. BCT's Head of Biodiversity (HoB) continues to work with the Technical Review Board on the 4th edition. We will publish this later in the year and sponsorship opportunities will be available.

We have been working with an ecological consultant partner, who is producing guidelines for bat surveys with IR cameras. We will convene a Working Group during 2023 to progress this further.

BCT's HoB set up a Working Group to discuss Bat Surveys on Large-Scale Maintenance Projects. Four meetings later and guidance is drafted to inform this type of local authority work. We will publish this later in the year, after review by the SNCOs.

BCT's HoB sat on the Advisory Group (led by the Chartered Institute of Ecology and Environmental Management (CIEEM)) for updating the 'Bat Mitigation Guidelines'. Following final review and a sign off meeting in January 2023, publication of these guidelines is expected in the next few months.

UK Bat Steering Group

BCT convenes the annual UK Bat Steering Group meeting. Members include the SNCOs, Joint Nature Conservation Committee, Forestry Commission, National Trust, Vincent Wildlife Trust, Environment Agency, Woodland Trust and Historic England. In 2022, the chosen topic was bat autumn swarming; more information can be found on the BCT website. The meeting has been used to inform the bat survey guidelines and a panel discussion at the National Bat Conference in 2022, followed by a discussion with the SNCOs in early 2023 on next steps. Later this year we will set up a Working Group to define swarming and discuss priorities for future research and other action.

Links with other organisations

BCT continues to work with organisations such as the SNCOs, CIEEM, the Association of Local Government Ecologists (ALGE) and the Environment Agency (EA). We also convened our annual Consultant's Forum in January 2023; this was attended by 141 people.

Earned Recognition Project

BCT has been working with Natural England and CIEEM on the beta phase of the Earned Recognition (ER) Project, which will streamline the licensing process, raise professional standards and improve outcomes for bats. ER works on the basis of assessing and accrediting a consultant's competence in undertaking survey work and designing effective mitigation so that, by using an accredited consultant, developers can experience a more streamlined licensing process for their scheme or project.

The beta phase has involved the improvement of assessment materials and the development of a Trees and Woodlands Annex, which BCT has assisted with. BCT sits on the Steering Group and Technical Group for the project. Assessment and accreditation of 150 more candidates is now underway and candidates who gained accreditation during the pilot continue to use the streamlined Site Registration licensing process.

The Partnership for Biodiversity in Planning (PBP)

Although funding for this project came to an end in 2020, BCT continues to maintain and promote the partnership website and Wildlife Assessment Checklist (WAC) and the latter is being updated as appropriate. We make contact with partners annually to check for updates. The number of users in 2022 was 9,113. Since 2020 there have been 34,362 users of the website. Fifty percent of users find the website by internet search, approximately 25% link through from other sites and approximately 25% arrive directly. Of those linking from other sites, nearly 50% come from the Planning Portal, with smaller numbers from the websites of other organisations such as at least 30 local planning authorities, partners, other NGOs, consultancies, Bat Groups, CIEEM, Local Environmental Records Centres, National Biodiversity Network, Wildlife and Countryside Link, Historic England and academic institutions.

Bats and farming

BCT has this year recruited an Agriculture Officer to ensure we engage with and embed ourselves in this vital stakeholder group. The early months of this post being in place has seen greater engagement with collaborative partners that form Farm Wildlife and the Nature Friendly Farming Network. It has also seen participation in the agriculture sub-groups of Wildlife Countryside Link [England] and Cyswllt Amgylchedd Cymru Wales Environment Link.

In the past, our project work has engaged with farmers on the ground – such as the land managers in south and east Devon as part of the 'Back from the Brink' grey long-eared project which concluded in 2022. On the ground projects of this nature will continue with more planned for next year. However, this post will enable a more consistent and broader approach to liaising with farmers at a

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

time when the agricultural sector is moving through a period of great transition in the approach to farming and support given by agri-environment schemes. It is a vital time for this engagement as how the land is farmed will be crucial in confronting the biodiversity crisis.

As the UK moves away from the European Common Agricultural Policy, BCT's involvement with evolving Environment Land Management Schemes [ELMS] in England, Sustainable Farming Scheme [SFS] in Wales, Preparing for Sustainable Farming [PSF] in Scotland and schemes in Northern Ireland is imperative. More generally building relationships with land owners and farmers, and BCT becoming a place of support and direction for the agricultural sector is an area of work to progress further.

Policy

In the past year, a number of policy challenges and opportunities have arisen including: the Retained EU Law Bill, proposed changes to the planning system, Environment Act 2021 implementation, the Environmental Improvement Plan and the United Nations Biodiversity Summit (COP15) and resulting Global Biodiversity Framework.

This is in addition to policy issues that have continued to be of interest from the previous year such as Biodiversity Net Gain and Local Nature Recovery Strategies. In Scotland, we have particularly focused on the Scottish Biodiversity Strategy, national parks, and agricultural policy. Agri-environment policy and the associated initiatives continue to evolve across the UK nations. BCT is engaged in seeking opportunities to support bats and other species as part of these initiatives, in collaboration with NGO colleagues.

Of all the challenges we face, the Retained EU Law Bill, and similar deregulatory initiatives, has been one of the most time-intensive issues, requiring significant research, analysis and engagement. We have continued to work with Wildlife and Countryside Link, Welsh Environment Link and ScotLINK, as well as Greener UK and the Better Planning Coalition. Through and alongside these groups, we have responded to a number of consultations including: National Planning Policy Framework (England), Biodiversity Net Gain (England), National Parks (Scotland), offshore energy strategic environmental assessment (England), wildlife trapping (Scotland) and environmental assessment (England). We have also contributed to and signed onto more than 15 letters, reports and briefings, including letters to government ministers and reports on a variety of environmental topics related to bats.

Our involvement in the Species Champions project is yielding positive engagement for bat conservation (England: 3 Species Champions, Wales: 1 Species Champion, Scotland: 6 Nature Champions).

In terms of looking forward, the same threats and opportunities we see now are likely to persist well into the next reporting year.

Jersey Licensing Framework

During 2022 we continued to partner with the Government of Jersey to analyse ten years of acoustic data from Jersey, and make recommendations for a comprehensive monitoring programme for the

island that includes a variety of monitoring approaches. As part of this we are planning to do some spatial analysis that will inform monitoring on the island going forward.

Wildlife Crime Project

Britain remains largely in the dark on the full extent of its wildlife crimes. The Bat Conservation Trust sees this as a problem – how can our country tackle problems we know too little about?

To address this, we have been working alongside other wildlife organisations to put Britain's wildlife crime fully in the picture for the first time, by working towards creating an official 'notifiable status' for crimes that are reported to the police.

This would require all police forces to officially provide figures to the Home Office. It would mean all wildlife crime records are centrally collected into one database. At present, without this, there is no clear and available nationwide information on the extent, types, details and trends of wildlife crimes or the effectiveness of measures in tackling them. The potential benefit of this will include having a more evidence-based focus on where to target resources and identifying priorities.

We have met with the Home Office, along with other partners on this, in an attempt to establish notifiable status. This follows a recommendation in 2021 by the United Nation's Office on Drugs and Crime (UNODC) report. The case for developing notifiable status and recommendations were submitted in 2022 to ministers and to the Crime Recording Strategic Group for consideration in 2023.

The 2021 report reviewed the state of wildlife crime and law enforcement within the UK and made recommendations to the Government drawn from international expertise, police officers, civil servants and other interested groups. It called for three steps to enable wildlife crime to be more effectively tackled: to make wildlife crimes notifiable; to increase resources for wildlife crime teams; and to reform wildlife crime laws.

The Wildlife and Countryside LINK, a collective of conservation groups, found records for 1,414 reported wildlife crimes in 2021. During 2022, we advised police on 84 incidents relating to bat offences. There were significant prosecutions on bat crime, including a Metropolitan Police case after the destruction of a bat roost resulting in £10,249 in fines and costs against the defendant, who pleaded guilty. In Wales, a developer had to pay £7,400 in costs and penalties for breaching bat licence requirements. This included a £600 donation in costs to BCT.

Compensation is now being sought by BCT on all bat related cases going to court. Several out of court settlements with bat crime offenders resulted in community conservation measures such as positive planting, agreements to protect the ecology of a site or payments to local bat groups.

Our team also works on bat crime prevention through education and training, and in partnership with other individuals, NGOs, statutory bodies and the police to support enforcement when needed.

During the past year BCT's wildlife crime project provided advice, support and expertise to the police on 136 wildlife crime cases and we trained hundreds of police officers as part of the National Wildlife Crime Training Program. We lectured criminology students at Plymouth University.

January 2022 saw the release of new advice on investigating bat crime. We understand police forces are finding it useful enough to have reduced their need to contact us as often for direct advice.

Built environment

BCT's work to improve awareness, knowledge and action for bat conservation within the built environment sector continues to build on its successes. In 2022, this included delivering the next technical workshop in the strategic partnership with housebuilder Vistry Group, on landscaping and lighting. Key staff were invited to think about maximising benefits on their sites and identifying demonstrator sites to showcase best practice.

Guidance on mitigating the impacts of artificial lighting on bats was updated through the steering group comprising a cross sector of industry experts and chaired by BCT's Built Environment Manager. A preview event was held on 28 February 2023 when the document was in final draft form. Proceedings were also collected from the day to share experiences and lessons learned, both due to be made freely public to download.

The 2021 Roost Award winner Chris Damant has been working hard promoting avoidance as a mitigation technique including on the Bat Chat podcast episode and judging the Roost Awards 2023, to be announced at the National Bat Conference. Knowledge gathered from case studies and engagement with ecologists continues to feed into the Roost Partnership to create the best opportunities for bats by working with bat box and access product manufacturers. A proportion of the sales revenue from partners is reinvested into the Roost scheme, with the aim of improving bat roosting habitat. This unique partnership scheme signed up a new partner in 2022, Manthorpe Building Supplies, who are looking to develop brand new bat access products through the scheme after their success with their swift brick.

Engagement with ecologists to gather feedback on the built environment project, as well as other relevant BCT departments, was done through the Consultants Forum that ran in January 2023 and was attended by 150 ecological consultants. Topics included key policy work and changes in licensing processes that could impact consultants.

Bats in churches

With help from hundreds of volunteers, we surveyed more than 400 churches during the summer of 2022.

In total, the Bats in Churches project has now surveyed 753 churches over the four years thanks to our two citizen science surveys. We are now analysing the valuable information from all those church visits. The findings will be shared in 2023 and used to inform guidance to church communities on bat conservation.

We know from this wonderful project that many people caring for churches are now interested to know more about the species of bats that live among their community. We aim to lend them our equipment and sound analysis skills in summer 2023 to help them discovery more about their winged guests.

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

BCT has led on the citizen science and training elements of Bats in Churches. We have seen more than 250 people take part in the training, including 29 events in 2022. These included cleaning workshops and skills and knowledge building for the NBMP and Volunteer Bat Roost Visitor [VBRV] projects. We've also seen hundreds of people use online e-learning created by Bats in Churches.

Our external evaluators stated that the project's training was far ahead of targets and the programme has increased longer term bat survey capacity, with thanks to good numbers of new people joining the NBMP and as VBRVs.

The project is now in its final year, which will include hosting a series of Bats in Churches LIVE webinars plus more training and engagement events at churches. We hope the project will leave a positive legacy for many years to come.

In September 2023, there will be a hybrid celebration event in London for policy makers and those who have given their time and energy to the success of the Bats in Churches Project. This four-year project ends in November 2023.

INSPIRE people to appreciate and support bats and their environment

Helpline

Our National Bat Helpline fielded over 10,800 calls, emails and letters in 2022-23. It provides advice to anyone interested in bats and their roosts.

Throughout summer, the trained dedicated volunteers on our Volunteer Bat Care Helpline provided out-of-hours welfare advice during evenings and weekends to anyone who found grounded, injured and orphaned bats. They handled over 6,000 enquiries during 2022-23.

Helpline staff organised 680 roost visits for Natural England and advised on 1,400 further enquiries not needing a visit. The Natural England casework is an enormously important part of our work, which would not be possible without the dedication and flexibility of VBRVs.

The Helpline advised on calls from various sectors, for example, giving expert advice and training to church communities and the Bats in Churches project. We also hosted a blog of stories, news and best practice for the UK Bat Care Network who rescue bats and we began offering lunchtime online talks.

Thank you to everyone who has supported the Helpline with time, expertise or donations. It is extremely valuable and we believe it is vital to the conservation of bats in the UK.

Training and conferences

BCT delivered 36 training courses this year for a combined audience of over 600 people. We held 15 courses in person and 21 online. We offered 5 courses for volunteers, 16 inhouse courses and 15 openly advertised courses.

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

We introduced a new course in collaboration with Eco-explore titled Introduction to analysing bat data in R online. Building on the success of last year's courses, we've identified key courses which work particularly well online, such as our bat care training course and British bats, their ecology and conservation. All received positive feedback.

For the first time, the National Bat Conference was held as a hybrid event at Yarnfield Park Conference Centre in Stafford with almost 200 in person delegates and over 120 people attending online via Zoom. We took the opportunity to shine a light on some taboo subjects such as mental health and menstruation, motherhood and menopause as well as sharing research developments and conservation updates.

During the summer, we undertook a consultation on our regional bat conferences and incorporated the feedback as we continued to experiment with hybrid conferences for both the South East and East of England Bat Conferences held in November. While numbers were lower than prior to the pandemic, the feedback was very positive. Excitingly, in March the South West of England Bat Conference sold out of in-person tickets with late bookers having to settle for joining virtually with over 180 people booked in total.

We repeated "BatFest" our series of online events in September, with some old favourites returning as well as new events including "Carry on up the Bat Roost AKA 50 Shades of Grey Long-eared Bat" in collaboration with Matthew Terry. We repeated our successful online panel discussion for International Day of Women and Girls in Science, this time collaborating with Action for Conservation and Butterfly Conservation for "Getting started with bats and butterflies – answers and some questions" to explore some of the barriers people can face getting started in bat work.

Membership

The support of our members is vital, not just to help fund our work but also to share what we do, to be extra eyes, ears and voices, and work together to achieve good outcomes for bats.

Our membership income has continued to steadily increase, but there has been a slowdown. To help recruit more support we invited our supporters to give us feedback, we improved our website, encouraged new members via social media and through offers and giveaways. We have explored new ways to encourage more supporters. We are planning more improvements to the members' area of our website and the welcome pack.

Members receive a subscription to our membership magazines. Corporate members receive advance opportunities for sponsoring projects, events and publications. Our popular Adopt a Bat cuddly toy and newsletter offer provides an alternative route for supporting bat conservation without becoming a member.

Education and Outreach

Our engagement with children continues thanks to The Young Batworker magazine led by BCT's Honorary Education Officer, Shirley Thompson, and our social media presence. We also offer free resources on our website including a bilingual educational pack (Welsh and English). This year we have recruited an Education and Engagement Officer to further develop and promote resources.

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

A strong online presence is a vital way we engage with wider audiences. Our platforms have raised awareness and education on bats and their conservation with professionals, academics, enthusiasts and the general public. BCT's social media following keeps growing. This year saw:

- 124,000 followers on Facebook (in 2021-22: 119,000)
- 56,500 followers on twitter (in 2021-22: 54,000)
- 8,000 followers on LinkedIn (in 2021-22: 7,000)
- 27,000 followers on Instagram (in 2021-22: 24,500)
- 560 subscribers to your YouTube Channel (in 2021-22: 529)
- 29 online news pieces
- 3 blogs
- Season 4 of the BatChat podcast had 6265 downloads. BatChat has 54,000 downloads overall.

Bat group support: UK, Channel Islands and the Isle of Man

This year we have been trialling an expansion to the support fund through which we give dedicated time to bat group projects. Three grant awards were made this year totalling £1,200.

We could not deliver everything we do for conservation without the support of bat groups. We have a formal relationship with 84 groups (69 partner groups and 15 network groups in England, Wales, Scotland, Northern Ireland, Isle of Man and the Channel Islands).

We support them with talks, training, outreach materials, insurance, advice and guidance, networking opportunities and some financial support. They also receive a monthly bulletin, direct regular contact, meetings, regional conferences and the annual Bat Workers Forum.

We are working on how we can better support bat groups through training and expansion of accessible resources. We would also like to encourage uptake of existing partnerships and collaborations, as well as finding new ways of showcasing the wonderful work being done locally in front-line bat conservation. We hope in the coming year to share the results of the Mapping the Bat Groups project, connecting people with their local groups more easily.

BCT in Wales

The Natur am Byth partnership is Wales' flagship Green Recovery project and unites nine environmental charities (the seven Rethink Nature species NGOs plus Marine Conservation Society and Vincent Wildlife Trust), with Natural Resources Wales. It is the country's largest natural heritage and outreach programme to save species from extinction and reconnect people to nature.

This financial year saw the development phase of this work and was funded by the National Lottery Heritage Fund.

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

In this time, we've progressed a project called Swansea Bay Stars of the Night which focuses on local community engagement and conserving lesser horseshoe bats. Wales holds 61% of the UK population of lesser horseshoe bats and therefore has a national responsibility for the species. Research has found that the Gower population are genetically isolated. The project looks to identify and mitigate barriers to their free movement across this landscape.

In 2022 our Project Officer had conversations with numerous interest groups including Gower AONB, The Gower Society, Swansea Astronomical Society, Glamorgan Bat Group, Swansea University and the Ethnic Minorities & Youth Support Team (Wales). The response to the project has been overwhelmingly supportive.

Field work protocols have been developed and an ecological monitoring plan created, following work with Glamorgan Bat Group. Key survey locations were identified, and we are glad to have been granted survey access permissions.

The project plans have been finalised and the development phase came to an end in February 2023. A funding application to take the project forward to the delivery phase has now been successful.

Additional funding support from Esmée Fairbairn and the Welsh Government's Landfill Disposals Tax Communities Scheme administered by Wales Council for Voluntary Action (WCVA) has been confirmed to support the delivery of this exciting project.

BCT in Scotland

With the support of NatureScot, BCT runs the Scottish Bat Project which engages people in bat recording, conservation and education.

The project has been working with 11 volunteer bat groups, as well as the NBMP volunteers, to increase our knowledge of the nine bat species found in Scotland and to tackle their conservation threats. We also undertake a range of public engagement work. Some of the project highlights over the past year:

- Bat habitat management training was delivered to 32 people.
- Six online training sessions and a bat group mingle for the Scottish Nathusius' Pipistrelle Project (SNPP). Over 350 viewings of online recorded sessions.
- 79 people attended the Scottish Bat Conference in March 2023. It was one of the largest opportunities since the pandemic for Scottish bat workers to come together and share knowledge.
- 25 people took part in training on advanced survey techniques for SNPP volunteers, in March 2023.

Through 2023 into 2024 we will continue working with Scottish bat groups and build connections between our volunteers, landowners and land managers. Our SNPP work will continue, including training to advance existing survey skills so we can advance scientific knowledge about Nathusius' pipistrelles in Scotland.

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

There will be a Spring Into Action event in March 2024 where Scottish bat workers and bat enthusiasts will be able to gain further hands-on knowledge and skills.

The Scottish Bat Project will continue working with the Species on the Edge project, a partnership conservation project active in various areas of Scotland.

Species on the Edge

Species on the Edge is a partnership of NatureScot and the seven nature conservation charities that comprise Rethink Nature, including BCT. The delivery phase of this four-year programme of conservation work began in November 2022 and is funded by the National Lottery Heritage Fund.

The vision is to work with local communities in some of Scotland's most remote areas to establish projects that improve the fortunes of 37 priority species found along Scotland's coast and islands.

BCT is leading on the Protecting Scotland's Island Wonders project, which will work with local communities to learn more about bats on Skye but also in Argyll and Inner Hebrides, Outer Hebrides, Orkney, Solway and the East Coast. Recruitment for a BCT Project Officer was successful and they started on 16 January 2023.

The coming year will see the launch of this programme of work and the development of our bat monitoring strategy, which will be created in collaboration with landowners, bat groups and other community groups.

Our Project Officer will work closely with a team across Argyll and Inner Hebrides to aid conservation of other focal species on Skye, such as Marsh fritillary and Corncrake and to collaborate on community engagement. The coming year will also see the start of a youth panel, and training for young people to design and create an audio trail on Skye, to celebrate their magnificent wildlife.

Pete Guest Award

Congratulations to Morgan Hughes, this year's winner of the Pete Guest Award. It is given annually to an individual who has made an outstanding practical contribution to bat conservation. In 2022, three bat workers were nominated and over 300 votes were received.

BCT in Europe and Internationally

Things have been busy on the international front. We've been working with Eurobats on monitoring, indicators, light pollution, climate change, insect declines, bat rescue and rehabilitation, sound analysis, plus helping to draft guidelines on insulation. We have also been in discussions on a future European biodiversity monitoring centre. And we are now part of an international team developing new science communication plans.

We also attended the International Bat Research Symposium, the 2022 EuropaBON Conference and Global Union of Bat Diversity Networks (GBatNet) workshops.

Bats and disease

Our bats, health and diseases work has focused on biosecurity, human-to-bat and bat-to-human pathogen risk. We have run workshops and talks on biosecurity, effective disease risk management and produced a new section on biosecurity for the new edition of the Bat Survey Guidelines.

We have been working with specialists around the world on bat ecology, health, virology and immunology, on producing international guidelines, via the International Union for Conservation of Nature (IUCN); and the Global Union of Bat Diversity Networks (GBatNet).

We gave presentations this year at the International Infectious Diseases of Bats Symposium, the International Bat Research Symposium and other national and international science meetings and workshops.

We have given advice on bats, health and disease to the public, volunteers and bat workers. This includes rabies, white-nose syndrome, COVID-19 / SARS-CoV-2 and biosecurity. We do this online and through articles in Bat News, the Bat Group Bulletin, Bat Carers' Blog, talks, external publications, meetings and conferences.

We have continued working with government bodies such as the Animal & Plant Health Agency (APHA), Defra, and the GB Exotic Disease Core Group for Rabies, on disease surveillance and communication. We have supported Imperial College, London with a project testing bats in care for coronaviruses, contributing to a journal paper on testing bats in rehabilitation for SARS-CoV-2.

At the heart of our health and disease work is strong communications, to counter public and media misunderstandings. We are grateful for contributions from generous BCT supporters, and experts nationally and internationally. We still have a significant shortfall in funding this work.

We have funding from the Rufford Foundation for a new collaborative project. 'Don't Blame Bats – Setting the Story Straight'. This aims to provide engaging, accurate, accessible, science-based information about bats and diseases, using storytelling to tackle an increase in misinformation and misuse of research findings.

BatLife Europe

We are a founding member of BatLife Europe, which has 37 partners. The priorities for the year ahead include a webinar series, increasing social media, progressing the EU Bat Action Plan and identifying a suitable pan-European project for partners to support.

STRENGTHEN - To enable BCT to achieve financial stability and sustainable staff workloads; to ensure staff and volunteers are motivated and well led

EDI

This year we made significant investments of both time and money to support our progress on Equity, Diversity and Inclusion (EDI). Highlights include:

- Creating an EDI Working Group with cross-departmental and cross-hierarchical representation including SMT and Trustee levels
- Increasing the number of volunteers from under-represented groups taking part in NBMP and Nightwatch surveys
- Signing up and contributing data to the [RACE Report](#)
- Contributing to the development of the [Wildlife and Countryside Link Route Map](#) to address the lack of diversity in the sector and beginning to implement the organisational milestones within BCT
- Rolling out Anti-Oppression training to all BCT staff
- Securing funding and recruiting paid interns through the Kickstarter and New To Nature schemes and applying learning from these to improve our recruitment practices
- Shining a light on key EDI-related and taboo issues through public talks and panel discussions
- Incorporating more inclusive practices at our events

BCT is an accredited Living Wage Employer, which means we are committed to paying the real Living Wage, the only UK wage rate based on the cost of living.



Resources

BCT has made continual improvements in both our office space and our remote working capabilities. IT infrastructure allows for flexibility for staff in home working and improved hotdesking experience when in the office. We are investing in replacing older databases and working towards increasing our IT support capacity.

Engagement

Projects such as Nightwatch are engaging people with nature, particularly those from urban and ethnic minority communities. Events have been held online or in a hybrid online/in-person format to encourage more diverse participation and included topics like mental health, menopause and a panel discussion for International Day of Women and Girls in Science.

Staff

BCT undertakes an annual Charity Pulse survey conducted by Birdsong Charity Consulting and Third Sector magazine, benchmarking with other charities. This is a good opportunity to identify areas for

improvement but also highlights positives in areas of staff satisfaction. In the 2022 report, 97% of staff would recommend BCT as an employer.

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 3. 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 31st March 2023 was 12 (2022: 12).

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

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 (particularly arising from Britain leaving the EU) 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 is also identifying the additional IT capacity needed to support 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 an annual 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

Despite the continued economic uncertainty, which has impacted heavily on the charity sector as well as individuals, BCT has continued its vital work. The economic downturn has meant we ended the year with a decrease in funds, largely due to a loss on investments reflected at the time of our financial statements.

We saw a small deficit in unrestricted funds this year compared to a small surplus last year. Continuing with careful management of our finances, we did however see an increase in project expenditure as well as an increase in staff salary costs in the year 2022/23 with higher cost of living pressures. The difficulties in the global financial market mean we will continue our cautious approach to spending and continue to invest in diversifying our income streams.

For the year ended 31 March 2023, income was £1,689,685 (2022: £1,632,007) and expenditure was £1,773,272 (2022: £1,595,153), leading to net deficit for the year of £83,587 (2022: surplus £36,854). Taking into account losses on investments of £253,771 (2022: losses of £57,186), the net movement in funds for the year was a decrease of £337,358 (2022: a decrease of £20,332).

Investment policy

Investments total £2,369,739 (2022: £2,580,593) at 31 March 2023. 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. Both this and the prior year were unpredictable in terms of investments and global stock markets were severely impacted by continued impacts of the COVID-19 pandemic and the Russian invasion of Ukraine.

For budgeting purposes, BCT assume a 6% total return per year to take into account market fluctuations. Investments are expected to meet our ethical criteria with returns reported on via a benchmark.

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 2022/23 financial year our total reserves stand at £2,961,295 (2022: £3,298,653). Of this, £2,116,693 (2022: £2,359,197) are endowment funds and £226,146 (2022: £169,927) are restricted funds for projects. This leaves unrestricted funds of £618,456 (2022: £769,529) of which £259,986 (2022: £266,893) 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 £358,470 (2022: £502,636) as unrestricted, unallocated funds. Of this, £275,452 (2022: £383,347) represents free reserves after deducting the net book value of fixed assets.

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

The trustees' policy is to work towards holding six months operating costs, approximately £500,000, 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.

Ruth Waters, Treasurer

Thanks to our Supporters

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

3 Counties Bat Conservation & Research

Volunteers

Alderney Bat Group

Avon Bat Group

Ayrshire and Arran Bat Group

Bedfordshire Bat Group

Berkshire & South Bucks Bat Group

Birmingham & Black Country Bat Group

Brecknock Bat Group

Cambridgeshire Bat Group

Cardiff Bat Group

Carmarthenshire Bat Group

Central Scotland Bat Group

Cheshire Bat Group

Cleveland Bat Group

Clwyd Bat Group

Clyde Bat Group

Cornwall Bat Group

Cumberland Bat Group

Derbyshire Bat Conservation Group

Devon Bat Conservation & Research Group

Devon Bat Group

Dorset Bat Group

Dumfries & Galloway Bat Group

Durham Bat Group

East Yorkshire Bat Group

Essex Bat Group

Fife and Kinross Bat Group

Glamorgan Bat Group

Gloucestershire Bat Group

Guernsey 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

Isle of Wight Bat Hospital

Isles of Scilly Bat Group

Jersey Bat Group

Kent Bat Group

Leicestershire & Rutland Bat Group

Lincolnshire Bat Group

Loch Lomond Bat Group

London Bat Group

Lothians Bat Group

Manx Bat Group

Merseyside & West Lancashire Bat Group

Monmouthshire Bat Group

Montgomeryshire Bat Group

Nene Valley Bats

Norfolk and Norwich Study Group

North Bucks Bat Group

North Ceredigion Bat Group

North Devon Bat Care

North East Scotland Bat Group

North Lancashire Bat Group

North Wales Mammal Group

North Yorkshire Bat Group

Northern Ireland Bat Group

Northumberland Bat Group

Nottinghamshire Bat Group

Oxfordshire Bat Group

Pembrokeshire Bat Group

Radnorshire Bat Group

River Allen Bat Roost

Shropshire Bat Group

Skye and Lochalsh Bat Group

Somerset Bat Group

Sorby – Sheffield Bat Group

South Cumbria Bat Group

South Lancashire Bat Group

South Wales Bat Research Group

South Yorkshire Bat Group

Staffordshire Bat Group

Suffolk Bat Group

Surrey Bat Group

Sussex Bat Group

Tayside Bat Group

Vale of Glamorgan & Bridgend Bat Group

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

Valleys Bat Group
Warwickshire Bat Group
West Yorkshire Bat Group
Wiltshire Bat Group

Charitable Trusts, Statutory Bodies and Other Organisations

Animal and Plant Health Agency
Animal Friends Insurance
Bad Wolf Productions
Benefact Group (Ecclesiastical Insurance)
Cecil Pilkington Charitable Trust
Centre for Ecology and Hydrology
Chapman Charitable Trust
Ernest Kleinwort Charitable Trust
Esmée Fairbairn Foundation
Evesham Bat Care
Forest Research
Forestry England
Garfield Weston Foundation
Government of Jersey
Green Mountain Trust
Jack Patston Charitable Trust
John Swire 1989 Charitable Trust
Joint Nature Conservation Committee
Kathleen Beryl Sleigh Charitable Trust
Marjorie Coote Animal Charity Trust
Natural England
Natural Resources Wales
Nature Networks Fund
NatureScot
Pilkington General Charity Fund
Principal Ecology
Rufford Foundation
Signify Lighting
The Barry Green Memorial Fund
The David Webster Charitable Trust
The Marsh Charitable Trust
The National Lottery Heritage Fund
Vistry
William Dean Countryside and Educational Trust

Sponsors (Sponsorships of £100 or more)

Kingfisher Lighting Ltd
Pettersson

Wildcare
Wildlife Acoustics, Inc.

Corporate Members (as at 31 March 2023)

Arbtech Consulting Ltd
Asw Ecology Ltd
Batability Courses & Tuition
Batbox Ltd
Big Domain
Campsites.co.uk
Canine Cottages
Cleankill Environmental Services Ltd
Dr Stump Ltd
Echoes Ecology Ltd
Ecological Survey and Assessment Limited
English Heritage
Green & Blue
Ground Control Ltd
Highland Titles Nature Reserve
Historic England
Holidaycottages.co.uk
Homegrown Timber Ltd
I&G Ecological Consultancy Ltd
Ingencia
Kate's Clothing Ltd
M & L Ltd
Nurture Holdings Ltd
Stay in Cornwall
Stay in Devon
Tamworth Property Services
Titley Scientific
Treework Ltd
United Environmental Services Ltd
Vivara Pro
Whitcher Wildlife Ltd
Wilby Tree Surgeons
Wildcare
Wildlife Acoustics
Wold Ecology Ltd

Donations from Bat Groups (of £100 or more in the year to 31 March 2023)

Devon Bat Group
Fife Bat Group
Hampshire Bat Group
Hertfordshire & Middlesex Bat Group

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

Jersey Bat Group

Merseyside & West Lancashire Bat Group

Nottinghamshire Bat Group

South Lancashire Bat Group

South Yorkshire Bat Group

Legacies

Ms Marion Nesta Terry

The Bat Conservation Trust

Trustees' annual report

For the year ended 31 March 2023

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 02 August 2023 and signed on their behalf by

Jean Matthews
Chair

Opinion

We have audited the financial statements of The Bat Conservation Trust (the 'charitable company') for the year ended 31 March 2023 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 2023 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.

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

For the year ended 31 March 2023

- 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)

3 August 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

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 2023

	Note	Unrestricted £	Restricted £	Endowment £	2023 Total £	2022 Total £
Income						
Donations and legacies	2	381,410	49,221	-	430,631	440,935
Investment income		53,781	-	-	53,781	48,503
<i>Income from charitable activities</i>						
Conferences		69,451	-	-	69,451	29,289
Training courses and meetings		113,240	-	-	113,240	73,991
Projects and research	3	539,160	446,015	-	985,175	962,723
Other activities		28,205	9,202	-	37,407	76,566
Total income		1,185,247	504,438	-	1,689,685	1,632,007
Expenditure						
<i>Expenditure on raising funds</i>						
Membership support	5	77,370	-	-	77,370	66,778
Costs of raising funds	5	132,800	2,000	10,505	145,305	145,075
<i>Expenditure on charitable activities</i>						
Conferences	5	67,107	-	-	67,107	26,862
Training courses and meetings	5	90,161	-	-	90,161	68,640
Project and research costs	4	947,110	446,219	-	1,393,329	1,287,798
Total expenditure	5	1,314,548	448,219	10,505	1,773,272	1,595,153
Net (expenditure) / income before net losses on investments		(129,301)	56,219	(10,505)	(83,587)	36,854
Net losses on investments	11	(21,772)	-	(231,999)	(253,771)	(57,186)
Net (expenditure) / income for the year		(151,073)	56,219	(242,504)	(337,358)	(20,332)
Net movement in funds		(151,073)	56,219	(242,504)	(337,358)	(20,332)
Reconciliation of funds						
Total funds brought forward		769,529	169,927	2,359,197	3,298,653	3,318,985
Total funds carried forward	18	618,456	226,146	2,116,693	2,961,295	3,298,653

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 2023 was £1,689,685 (2022: £1,632,007) and expenditure £1,762,767 (2022: £1,581,897) and losses on investments of £21,772 (2022: £3,904). Net expenditure was £94,854 (2022: £46,206)

Comparatives for the statement of financial activities are given in note 2

Balance Sheet

As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	3,971	6,994
Intangible assets	10	79,047	112,295
Investments	11	<u>2,369,739</u>	<u>2,580,593</u>
Non-current assets		2,452,757	2,699,882
Current assets			
Debtors	13	295,835	372,201
Cash at bank and in hand		<u>358,443</u>	<u>427,869</u>
		654,278	800,070
Creditors: amounts due within one year	14	<u>(145,740)</u>	<u>(201,299)</u>
Net current assets		<u>508,538</u>	<u>598,771</u>
Net assets	16	<u>2,961,295</u>	<u>3,298,653</u>
Reserves			
Endowment funds	18	2,116,693	2,359,197
Restricted funds	18	226,146	169,927
Unrestricted funds			
General funds	18	358,470	502,636
Designated funds	18	<u>259,986</u>	<u>266,893</u>
		618,456	769,529
Total funds	18	<u>2,961,295</u>	<u>3,298,653</u>

Approved by the trustees on 2 August 2023

Signed on their behalf by:

Jean Matthews (Chair)

The Bat Conservation Trust

Statement of Cash Flows

For the year ended 31 March 2023

	2023		2022
	£	£	£
Cash flows from operating activities:			
Net expenditure for the year	(337,358)		(20,332)
Adjustments for:			
Depreciation and amortisation charges	36,271		32,322
Dividends and interest	(53,781)		(48,503)
Loss on disposal of fixed assets	-		1,473
Sale of property bequeathed to the charity	-		155,000
Losses on investments	253,771		57,186
Decrease / (increase) in debtors	76,366		(222,615)
(Decrease) / Increase in creditors	(55,559)		36,268
Investment charges taken directly from cash held as part of the investment portfolio	10,746		14,219
Net cash (used in) / provided by operating activities	(69,544)		5,018
Cash flows from investing activities:			
Bank interest received	118		19
Purchase of property, plant and equipment	-		(5,721)
Purchase of intangible asset	-		(41,321)
Net cash provided / (used) by investing activities	118		(47,023)
Change in cash and cash equivalents in the year	(69,426)		(42,005)
Cash and cash equivalents at the beginning of the year	427,869		469,874
Cash and cash equivalents at the end of the year	358,443		427,869
Analysis of cash and cash equivalents	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	307,735	(69,539)	238,196
Short term deposit	120,134	113	120,247
	427,869	(69,426)	358,443

Analysis of change in net debt

The charity had no net debt during the year

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 2024, 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.

Income (continued)

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 £500. 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.

Notes to the financial statements (continued)

For the year ended 31 March 2023

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**

			2023
Current 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
Prior Year	Unrestricted £	Restricted £	2022 Total £
Membership subscriptions	163,214	-	163,214
Members' & other donations	100,812	36,909	137,721
Legacies	140,000	-	140,000
	404,026	36,909	440,935

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

3. Projects and research income

Current Year	Unrestricted	Restricted	2023 Total
	£	£	£
Government grants & contracts	507,599	344,857	852,456
Grants & contracts from other charitable bodies	31,561	101,158	132,719
	539,160	446,015	985,175

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 Charitable Trust	-	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 - Bats in Churches	-	104,018	104,018
National Lottery Heritage Fund - Natural am Byth	-	7,991	7,991
National Lottery Heritage Fund - Species on the Edge	-	11,466	11,466
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
The 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

Notes to the financial statements (continued)

For the year ended 31 March 2023

3. Projects and research income (continued)

			2022
<i>Prior Year</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
	£	£	£
Government grants & contracts	466,952	214,948	681,900
Grants from other charitable bodies	60,351	220,472	280,823
	<u>527,303</u>	<u>435,420</u>	<u>962,723</u>

Projects and research income - grants, contracts and donations

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

			2022
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
	£	£	£
Animal and Plant Health Agency	-	10,000	10,000
Animal Friends – Bat Helpline	-	37,000	37,000
Cecil Pilkington Charitable Trust	-	3,500	3,500
Chapman Charitable Trust	1,000	-	1,000
David Webster Charitable Trust	-	2,000	2,000
East Devon Area of Outstanding Natural Beauty	32,483	-	32,483
Esmée Fairbairn Charitable Trust	-	37,500	37,500
Forest Research	-	48,423	48,423
Forestry Commission	-	15,000	15,000
Garfield Weston	-	25,000	25,000
Government of Jersey	39,121	-	39,121
Historic England	1,500	-	1,500
Joint Nature Conservation Committee (JNCC)	184,000	-	184,000
Michael Cornish Foundation	-	1,000	1,000
National Lottery Heritage Fund - Back from the Brink	-	35,883	35,883
National Lottery Heritage Fund - Bats in Churches	-	113,472	113,472
National Lottery Heritage Fund - NAB	-	2,785	2,785
National Lottery Heritage Fund - Species on the Edge	-	32,598	32,598
Natural England	201,251	39,612	240,863
Natural Resources Wales	4,202	-	4,202
NatureScot	-	30,647	30,647
Office for National Statistics	4,395	-	4,395
Principal Ecology	43,250	-	43,250
Vistry Group	13,250	-	13,250
Other grants and contracts	2,851	1,000	3,851
	<u>527,303</u>	<u>435,420</u>	<u>962,723</u>

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

4. Projects and research costs

			2023
Current Year	Unrestricted	Restricted	Total
	£	£	£
Bat Groups' Support & Public Education	30,530	36,505	67,035
Bat Projects in Wales	33,434	7,991	41,425
Biodiversity Projects	570,643	199,597	770,240
International Projects	4,475	1,600	6,075
National Bat Monitoring Programme	128,915	7,847	136,762
Research projects – Bat conservation	137,284	168,249	305,533
Scottish Bat Project	41,829	24,430	66,259
	947,110	446,219	1,393,329
Prior Year	Unrestricted	Restricted	2022 Total
	£	£	£
Bat Groups' Support & Public Education	27,515	34,641	62,156
Biodiversity Projects	441,217	326,875	768,092
International Projects	278	4,510	4,788
National Bat Monitoring Programme	159,335	19,934	179,269
Research projects – Bat conservation	51,341	133,952	185,293
Scottish Bat Project	26,292	31,790	58,082
Wales Bat Project	27,333	2,785	30,118
	733,311	554,487	1,287,798

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

5. Total expenditure

	Costs of raising funds	Membership support	Conferences	Training courses and meetings	Projects and research	Governance	Other support costs	2023 Total
Current Year	£	£	£	£	£	£	£	£
Salaries & temporary staff (note 7)	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

	Costs of raising funds	Membership support	Conferences	Training courses and meetings	Projects and research	Governance	Other support costs	2022 Total
Prior Year	£	£	£	£	£	£	£	£
Salaries & temporary staff (note 7)	78,932	29,122	8,643	29,163	737,917	5,816	154,814	1,044,407
Travel & training	110	146	359	1,475	22,374	653	9,705	34,822
Advice & other project costs	7,676	7,284	-	16,103	105,713	-	18,462	155,238
Publications & events	1,553	7,400	6,739	10,102	6,131	-	-	31,925
Premises	-	-	-	-	980	-	103,401	104,381
Other costs	28,855	12,814	8,246	779	26,923	8,150	138,613	224,380
	117,126	56,766	23,987	57,622	900,038	14,619	424,995	1,595,153
Support costs allocated to activities	27,020	9,679	2,779	10,652	374,865	-	(424,995)	-
Governance costs allocated to activities	929	333	96	366	12,895	(14,619)	-	-
Total	145,075	66,778	26,862	68,640	1,287,798	-	-	1,595,153

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

5. Total expenditure (continued)

	2023 £	2022 £
<i>Analysis of support costs:</i>		
Salaries	188,306	154,814
Non salary staff costs	35,215	10,742
Conference Costs	61	-
Membership costs	194	194
Property	36,530	105,292
IT costs	12,649	9,686
Office running costs	31,853	35,645
Insurance	20,232	17,815
Legal fees	-	500
Depreciation and amortisation	36,271	32,322
Outsourced finance & payroll	40,917	35,731
Irrecoverable VAT	3,160	17,013
Bank charges	5,324	5,241
	410,712	424,995
<i>Analysis of governance costs:</i>		
Governance staff costs	5,816	5,816
Audit Fee	9,700	8,150
Trustee expenses and meeting costs	1,569	653
	17,085	14,619

6. Net (expenditure)/income for the year

	2023 £	2022 £
<i>This is stated after charging:</i>		
Depreciation and amortisation	36,271	32,322
Operating lease costs	13,603	39,304
Loss on disposal of fixed assets	-	1,473
Trustees' expenses (2023:5 trustees (2022:2 trustees))	1,569	653
Trustee indemnity insurance	8,807	1,542
Auditors' remuneration – audit services	9,700	8,150

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 (2022: no trustees reimbursed).

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

7. Staff numbers and costs

The aggregate payroll cost of these persons was as follows:

	2023 £	2022 £
Wages and salaries	1,072,814	933,845
Social security costs	91,094	75,143
Employer's pension contributions	39,880	35,419
	<u>1,203,788</u>	<u>1,044,407</u>

Included in staff costs above are redundancy costs of £nil (2022: £nil).

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 £145,130. (2022: £158,915).

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	
	2023 No.	2022 No.
Support and governance	3	3
Direct charitable activities	40	35
	<u>43</u>	<u>38</u>

8. Taxation

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

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

9. 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	1,265	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

Prior Year

	Furniture and fittings	Computers	Field equipment	Total
Cost	£	£	£	£
At the start of the year	70,794	14,007	14,598	99,399
Additions during the year	2,085	1,806	1,830	5,721
Disposals during the year	(69,705)	(3,978)	-	(73,683)
At the end of the year	3,174	11,835	16,428	31,437
Depreciation				
At the start of the year	68,832	10,245	14,598	93,675
Charge for the year	664	2,098	216	2,978
Released on disposal	(68,231)	(3,979)	-	(72,210)
At the end of the year	1,265	8,364	14,814	24,443
Net book value at the end of the year	1,909	3,471	1,614	6,994
Net book value at the start of the year	1,962	3,762	-	5,724

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

10. Intangible assets

	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
Amortisation at the start of the year	48,449	5,499	53,948
Charge for the year	24,224	9,024	33,248
Amortisation 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

Prior Year

	CRM database £	App development £	Total £
Cost			
At the start of the year	121,122	3,800	124,922
Additions during the year	-	41,321	41,321
Cost at the end of the year	121,122	45,121	166,243
Depreciation			
Amortisation at the start of the year	24,224	380	24,604
Charge for the year	24,225	5,119	29,344
Amortisation at the end of the year	48,449	5,499	53,948
Net book value at the end of the year	72,673	39,622	112,295
Net book value at the start of the year	96,898	3,420	100,318

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

11. Investments

2022-23	Listed investments £	Cash in portfolio £	Total £
At the start of the year	2,518,077	62,516	2,580,593
Additions at cost	260,775	(260,775)	-
Less disposals at carrying value	(217,410)	217,410	-
Dividend income	-	53,663	53,663
Portfolio costs	-	(10,746)	(10,746)
Net loss on revaluation	(253,771)	-	(253,771)
At the end of the year	<u>2,307,671</u>	<u>62,068</u>	<u>2,369,739</u>

2021-22	Listed investments £	Cash in portfolio £	Total £
At the start of the year	2,546,534	56,980	2,603,514
Additions at cost	828,346	(828,346)	-
Less disposals at carrying value	(799,617)	799,617	-
Dividend income	-	48,484	48,484
Portfolio costs	-	(14,219)	(14,219)
Net loss on revaluation	(57,186)	-	(57,186)
At the end of the year	<u>2,518,077</u>	<u>62,516</u>	<u>2,580,593</u>

Listed Investments comprise:	2023 £	2022 £
UK Corporate Bonds	938,786	1,003,633
UK Equity Growth	476,554	518,783
UK Equity Income	320,156	352,483
International Equity	343,237	394,545
Emerging Markets Equity	228,938	248,633
	<u>2,307,671</u>	<u>2,518,077</u>

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

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

12. Assets held for sale

<i>Current assets held for sale</i>	2023	2022
	£	£
Value at the start of the year	-	155,000
Proceeds from sale	-	(155,000)
Value at the end of the year	-	-

Assets held for sale at the start of 2022 represented a property bequeathed to Bat Conservation Trust. The sale of this property was completed during the year ended 31 March 2022.

13. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	159,678	169,189
Other debtors	6,142	9,615
Accrued income	100,640	170,943
Prepayments	29,375	22,454
	295,835	372,201

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	39,799	46,776
Other taxes and social security	35,209	63,502
Accruals	32,142	63,556
Deferred course and event income	10,000	9,661
Other creditors	28,590	17,804
	145,740	201,299

Deferred income comprises course and event income paid in advance.

	2023	2022
	£	£
Balance at the beginning of the year	9,661	20,794
Amount released to income in the year	(9,661)	(20,794)
Amount deferred in the year	10,000	9,661
	10,000	9,661

Notes to the financial statements (continued)

For the year ended 31 March 2023

15. Operating lease commitments

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

	2023	2022
	£	£
Land & buildings		
- Not later than one year	7,333	22,000
- Later than one year and not later than five years	-	7,333
Other		
- Not later than one year	3,486	3,486
- Later than one year and not later than five years	1,162	4,648

16. Analysis of net assets between funds

Current Year	Unrestricted funds	Restricted funds	Endowment funds	2023 Total funds
	£	£	£	£
Tangible fixed assets	3,971	-	-	3,971
Intangible fixed assets	79,047	-	-	79,047
Investments	253,046	-	2,116,693	2,369,739
Net current assets	282,392	226,146	-	508,538
Net assets at the end of the year	618,456	226,146	2,116,693	2,961,295
Prior Year	Unrestricted funds	Restricted funds	Endowment funds	2022 Total funds
	£	£	£	£
Tangible fixed assets	6,994	-	-	6,994
Intangible fixed assets	112,295	-	-	112,295
Investments	221,396	-	2,359,197	2,580,593
Net current assets	428,844	169,927	-	598,771
Net assets at the end of the year	769,529	169,927	2,359,197	3,298,653

17. Contingent assets

At the end of the year, we have been notified that we are entitled to funds from a total of two (2022: nil) residual legacies. However, as at 31 March 2023, 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.

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

18. Movements in funds

Current Year	At 1 April 2022	Income	Expenditure	Losses on investments	Transfers between funds	At 31 March 2023
	£	£	£	£	£	£
Vincent Weir endowment funds:						
Expendable endowment fund	2,028,16	-	(9,024)	(199,446)	-	1,819,696
Permanent endowment fund	331,031	-	(1,481)	(32,553)	-	296,997
	2,359,19					
Total endowment funds	7	-	(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 – Monitoring & Genetics	1,060	45,500	(36,312)	-	-	10,248
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

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

18. Movements in funds (continued)

	At 1 April 2022 £	Income £	Expenditure £	Losses on investments £	Transfers between funds £	At 31 March 2023 £
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	15,000	-	-	-	-	15,000
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

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

18. Movements in funds (continued)

<i>Prior Year</i>	<i>At 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Losses on investments</i>	<i>Transfers between funds</i>	<i>At 31 March 2022</i>
	£	£	£	£	£	£
<i>Vincent Weir endowment funds:</i>						
<i>Expendable Endowment Fund</i>	2,085,362	-	(11,391)	(45,805)	-	2,028,166
<i>Permanent endowment fund</i>	340,373	-	(1,865)	(7,477)	-	331,031
<i>Total endowment funds</i>	2,425,735	-	(13,256)	(53,282)	-	2,359,197
<i>Restricted funds:</i>						
<i>Animal and Plant Health Agency – Bat Helpline</i>	-	10,000	(10,000)	-	-	-
<i>Animal Friends – Bat Helpline</i>	-	37,000	(37,000)	-	-	-
<i>Anonymous donation</i>	1,610	-	(1,610)	-	-	-
<i>Bat Group appeals</i>	-	15,243	(15,243)	-	-	-
<i>British Ecological Society – Bats in Churches</i>	1,906	-	(1,906)	-	-	-
<i>David Webster Charitable Trust – Bats and Buildings</i>	-	2,000	(2,000)	-	-	-
<i>Edith Murphy Foundation – Woodland Bats</i>	2,000	-	(2,000)	-	-	-
<i>Ernest Kleinwort – Woodland Bats</i>	4,795	-	(4,795)	-	-	-
<i>Esmée Fairbairn Foundation – NightWatch</i>	111,483	37,500	(45,428)	-	-	103,555
<i>Esmée Fairbairn Foundation – Planning</i>	10,000	-	(6,000)	-	-	4,000
<i>Forestry Commission</i>	8,602	15,000	(23,602)	-	-	-
<i>Forestry Commission – Woodland Bats</i>	2,700	-	(2,700)	-	-	-
<i>Forest Research – National Forest Inventory</i>	-	48,423	(48,423)	-	-	-
<i>Garfield Weston – Bat Helpline</i>	-	25,000	(14,583)	-	-	10,417
<i>Kate Barlow Research Award</i>	24,749	500	(8,435)	-	-	16,814
<i>Kickstarter Funding</i>	-	12,129	(12,129)	-	-	-
<i>National Lottery Heritage Fund – Back from the Brink</i>	-	35,883	(35,883)	-	-	-
<i>National Lottery Heritage Fund – Bats in Churches</i>	-	113,472	(113,472)	-	-	-
<i>National Lottery Heritage Fund – Species on the Edge</i>	-	32,598	(32,598)	-	-	-
<i>Natural England – Biodiversity</i>	10,000	30,612	(40,612)	-	-	-
<i>Natural England – Monitoring & Genetics</i>	10,000	4,500	(13,440)	-	-	1,060
<i>Natural England – Partnerships</i>	10,000	4,500	(14,500)	-	-	-
<i>NatureScot – Scottish Bat Project</i>	-	30,647	(30,647)	-	-	-
<i>Rufford Foundation – Helpline</i>	2,400	-	(800)	-	-	1,600
<i>Rufford Foundation – International</i>	5,900	-	(1,400)	-	-	4,500
<i>Other restricted project income</i>	23,515	19,520	(15,054)	-	-	27,981
<i>Other trusts and donations – Bat helpline</i>	10,296	9,931	(20,227)	-	-	-
<i>Total restricted funds</i>	239,956	484,458	(554,487)	-	-	169,927

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

18. Movements in funds (continued)

	At 1 April 2021 £	Income £	Expenditure £	Losses on investments £	Transfers between funds £	At 31 March 2022 £
Unrestricted funds:						
Designated funds:						
BCT Bat Box Partnership	10,228	-	(6,623)	-	3,512	7,117
Bellway Homes – wildlife crime project	20,000	-	(20,000)	-	-	-
Capacity and support – science and monitoring	13,000	-	(13,000)	-	-	-
Capacity building – Fidra	10,417	-	(10,417)	-	-	-
Database Project	100,318	-	(24,985)	-	-	75,333
Designated project funds	-	-	-	-	10,773	10,773
Digital fundraising and fundraising capacity	-	-	-	-	15,000	15,000
DRUID project	1,099	-	(1,099)	-	-	-
EDI – Equity, Diversity and Inclusion	-	-	-	-	3,159	3,159
JNCC – NBMP	-	-	-	-	2,564	2,564
JNCC – NightWatch	8,255	-	(8,255)	-	-	-
Natural England – Earned Recognition	15,000	-	(15,000)	-	-	-
Natural England – Helpline	11,000	-	(11,000)	-	12,947	12,947
Organisational development fund	-	-	-	-	140,000	140,000
	189,317	-	(110,379)	-	187,955	266,893
General funds	463,977	1,147,549	(917,031)	(3,904)	(187,955)	502,636
Total unrestricted funds	653,294	1,147,549	(1,027,410)	(3,904)	-	769,529
Total funds	3,318,985	1,632,007	(1,595,153)	(57,186)	-	3,298,653

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 and Plant Health Agency – bat helpline To contribute towards rabies surveillance work and risk management.

Animal Friends – bat helpline To support the bat care work of the BCT helpline.

Anonymous donation Contribute towards monitoring a bat roost in France.

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

18. Movements in funds (continued)

Purposes of restricted funds (continued)

Bat Group Appeals	Towards conservation and monitoring work in England and Scotland.
Bat Ringing Project	Funding for the Ring the Changes project.
British Ecological Society – Bats in Churches	Ecological outreach with the aim of educating non-scientific audiences, primarily a church audience, about bats.
Chapman Charitable Trust	Funding for the NightWatch project.
David Webster Charitable Trust – Bats and Buildings	Contributes towards the development of best practice lighting guidance for industry.
Druid	To advise a NERC funded project to understand and predict the cross-ecosystem impacts of insect decline on ecosystem services and natural capital.
Edith Murphy Foundation – Woodland Bats	To support work with woodland bats.
Ernest Kleinwort – NightWatch	Funding towards the NightWatch project.
Ernest Kleinwort – Woodland Bats	To support work with woodland bats.
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.
Forestry Commission	To support work with woodland bats.
Forestry Commission - Woodland Bats	To support work with woodland bats.
Forest Research – National Forest Inventory	Funding for the Forest Research Bat Survey.
Garfield Weston – Bat Helpline	To contribute towards the running of the National Bat Helpline.
JNCC – BBatS	Funding to support efforts to collect bat data in underrepresented regions and habitats.
JNCC – NBMP	Funding for a citizen science programme for monitoring bats in the UK.
JNCC – Genetics	Contribution towards understanding historic declines in bat populations.
John Swire 1989 Charitable Trust	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.

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

18. Movements in funds (continued)

Purposes of restricted funds (continued)

Kickstarter Funding	Payment from Government Kickstarter Scheme to contribute toward salaries of Kickstarters at BCT.
National Lottery Heritage Fund – Natur am Byth	Funding for the development phase of Wales' flagship Species Recovery project.
National Lottery Heritage Fund – Back from the Brink	To undertake development work for Back from the Brink, a collaborative project to save England's most threatened species.
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 – Species on the Edge	Partnership work to deliver significant benefits for Scottish biodiversity by tackling the pressures facing some of our most beleaguered species.
Natural England – Biodiversity	To contribute towards our work leading on species conservation plans for six species of bat.
Natural England – People & Landscapes	Funding towards the Connecting People and Landscapes project.
Natural England – Monitoring & Genetics	To contribute towards site condition monitoring through the National Bat Monitoring Programme.
Natural England – Partnerships	To contribute towards employing a Bat Groups Officer who provides support to local bat groups.
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.
Woodland Hope	Funding to study the health of woodland habitats in Wales.

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

18. Movements in funds (continued)

Purposes of designated funds

BCT Bat Box Partnership	To contribute towards bat box monitoring projects.
Bellway Homes – wildlife crime project	Providing support to the police, Crown Prosecution Service, ecologists and the public in bat crime cases.
Capacity and support – science and monitoring	To assist with delivery of BCT's Science and Monitoring strategies.
Capacity building – Fidra	Contribution to maintaining core operations of the Bat Conservation Trust.
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 22-23.
Digital fundraising and fundraising capacity	Investment into digital marketing to generate more income and increase our fundraising capacity more broadly.
DRUID project	To advise a NERC funded project to understand and predict the cross-ecosystem impacts of insect decline on ecosystem services and natural capital.
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.
JNCC – NightWatch	Contributes to develop an inclusive, engagement-focused community science bat survey.
Natural England – Earned Recognition	Work on a pilot for a new approach to licensing mitigation work in England that impacts on bats.
Natural England – Helpline	Contribution towards Natural England Bat Advice Service health and safety review.
NBMP	For work on the National Bat Monitoring Programme.
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.
BCT Roost partnership	To contribute towards bat box monitoring projects.
Woodland	Contributions towards woodland bats.

19. Related party transactions

During the year ended 31 March 2022 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 her fee 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 2023 were £400 (2022: £694). There were no amounts outstanding at the year end.

During the year aggregate donations from related parties totalled £nil (2022: £26,279).

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

The Bat Conservation Trust

Notes to the financial statements (continued)

For the year ended 31 March 2023

20. Prior year statement of financial activities

Statement of financial activities (incorporating an income and expenditure account) For the year ended 31 March 2022

	Unrestricted £	Restricted £	Endowment £	Total £
Income				
<i>Income from generated funds</i>				
Donations and legacies	404,026	36,909	-	440,935
Investment income	48,503	-	-	48,503
<i>Income from charitable activities</i>				
Conferences	29,289	-	-	29,289
Training courses and meetings	73,991	-	-	73,991
Projects and research	527,303	435,420	-	962,723
Other activities	64,437	12,129	-	76,566
Total income	1,147,549	484,458	-	1,632,007
Expenditure				
<i>Expenditure on raising funds</i>				
Membership support	66,778	-	-	66,778
Costs of raising funds	131,819	-	13,256	145,075
<i>Expenditure on charitable activities</i>				
Conferences	26,862	-	-	26,862
Biodiversity training courses	68,640	-	-	68,640
Project and research costs	733,311	554,487	-	1,287,798
Total expenditure	1,027,410	554,487	13,256	1,595,153
Net income/(expenditure) before net gains on investments	120,139	(70,029)	(13,256)	36,854
Net gains on investments	(3,904)	-	(53,282)	(57,186)
Net income for the year	116,235	(70,029)	(66,538)	(20,332)
Net movement in funds	116,235	(70,029)	(66,538)	(20,332)
Reconciliation of funds				
Total funds brought forward	653,294	239,956	2,425,735	3,318,985
Total funds carried forward	769,529	169,927	2,359,197	3,298,653