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Charity Registration No. 1092293

Company Registration No. 4132695

Scottish Charity No. SC040004

**BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST**

**(A CHARITABLE COMPANY LIMITED BY GUARANTEE)**

**CONSOLIDATED**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

**CHARITY COMMISSION  
FIRST CONTACT**

**18 SEP 2017**

**ACCOUNTS  
RECEIVED**

# **BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST**

## **CONTENTS**

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	<u>Page No.</u>
Trustees' Report	1 - 8
Auditors' Report	9
Statement of Financial Activities - Consolidated	10
Statement of Financial Activities - Charity	11
Balance Sheet	12
Cash Flow Statement	13
Notes to the Accounts	14 - 26

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2016. The trustees have adopted the provisions of Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

### Our purposes and mission

#### Our purposes are:

- (a) The study, protection and preservation from extinction of natural invertebrate fauna by conserving them in the wild by such means as are available.
- (b) To promote and sponsor scientific study and research into the habitats, diseases and life-cycles of such invertebrate fauna and in relation to modern agricultural, horticultural, industrial and human practices and activities, and to disseminate the results of such research as widely as possible.
- (c) To promote the permanent preservation and sound management for the benefit of the public generally of lands of ecological or other scientific importance with particular reference to invertebrate fauna.
- (d) To foster interest in governmental and voluntary bodies, educational establishments and the public generally in problems concerning the conservation of natural invertebrate fauna.

Our vision is for - a wildlife-rich planet where species, including invertebrates, thrive alongside people.

Our mission is to achieve Buglife's aim - to stop the extinction of invertebrate species and to achieve sustainable populations of invertebrates.

We will accomplish our aim by protecting, improving and expanding their habitats (homes) and strengthening the respect given to bug species. We will achieve this by:-

- . Mobilising, inspiring, enabling and persuading others to take action, through the development and dissemination of knowledge and values.
- . Undertaking practical conservation projects.
- . Promoting the value of invertebrates and raising awareness about the challenges to their survival.
- . Shaping the development of relevant legislation and policy.

The Charity's 2014-2020 strategy is set out in 'Bugs United' and this document shapes our annual activities and interactions. In particular we currently focus on addressing declines in pollinators and freshwater life.

In all of the above the trustees have due regard to the Charity Commission's guidance on public benefit.

### Activities Achievements and Performance

This report sets out our main activities and achievements in 2016. These contribute to the conservation of invertebrates in the wild in particular preventing the extinction of species that are vulnerable, and improving or preventing deterioration in the status of other species by protecting and improving their habitats. Success depends on building partnerships and wider support to secure action on the scale required, and to reduce threats to invertebrates from other activities. The public benefit we seek to deliver is through protecting and improving the natural environment, in particular to ensure the needs of invertebrates are met.

We now have presence in all the countries of the UK, and staff based in several cities across England. Invertebrate conservation work also continues on a number of international projects.

### Standing up for bugs in 2016

#### Brexit Implications

Brexit will lead to a significant change in how the environment and wildlife conservation is addressed in the UK, there are severe risks to established wildlife protection and funding and potentially some opportunities.

- Buglife undertook a review of the implications of Brexit and during the campaign highlighted the importance of the EU for wildlife and our charitable purposes and the challenges that would need to be addressed should the UK leave.

- We were clear that our charitable purposes were best served if we remained members of the EU, and closely followed Charity Commission guidance in making our analysis public.

- After the referendum we have worked closely with partners to ensure wildlife and environmental policy is positively addressed through the process of leaving the EU. This will remain a high priority for the next few years as the UK develops its own environmental policy framework.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

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### Brexit Implications (continued)

25-33% of current environmental protection legislation cannot easily be converted into domestic legislation so is at risk as we leave the EU, leading to a need for new legislation to ensure we do not make the situation worse for wildlife and the environment.

The four Environment Links (of which we are a member) and the Irish Environmental Forum held a joint conference in Cardiff on Brexit and the environment.

The future of Common Agricultural Policies programmes once we leave is also a critical area given the contribution agri-environment schemes make to habitat management and creation. The 25 Year Plans for Farming and for the Environment have been delayed.

We are working with Green Alliance and other partners to develop positions around climate change, wildlife, marine and the future of farming in the UK.

Holding on to principles embedded in EU law, such as "polluter pays" and the "precautionary principle", by including them in the Great Repeal Bill is a focus for our work with partners to influence the post-Brexit legal context. The House of Commons Environment Audit Committee and the Treasury's Natural Capital Committee have both called for a new Environment Act and Buglife chairs an NGO forum that is developing such an Act.

### Access to Environmental Justice

Sound environmental protection relies on the public having access to environmental information, participation in decision making and the ability to challenge governments should they fail to protect the environment.

Proposed changes to Judicial Review procedures and allocation of costs have significant implications of on the ability to hold the Government to account for decisions that affect the environment. Wildlife Link Legal Strategy Group provided a channel for submissions to the Justice Committee on the implications of Brexit on access to environmental justice. The Department of Justice proposals still remove certainty about costs – this is being challenged by a coalition of NGOs before it comes into effect. Restrictions were proposed on "lobbying" by recipients of Government funds for environmental work. We raised concerns that this created difficulties in terms of communicating research and project results, advising Ministers of the implications of work they fund, and engaging the public.

### Non-native species

Invasive non-native species present a growing threat to biodiversity, particularly as international trade means that problem species are now spreading very much faster.

- Pushed for the urgent eradication of the White river crayfish from a fishery on the Thames near Reading and before it escapes, the EA is seeking funding and authorisation to take forward.
- Seven invertebrate species added to the list that require responses under the EU Invasive Alien Species Regulations.
- Raised the issue of pot plant trade biosecurity including coverage on Countryfile and Gardeners Question Time. Used the importation of the Obama worm in a pot plant to highlight poor biosecurity associated with pot plants trade and the importance of taking action to close down routes for invasive species given their actual and potential impact on agriculture, soil health, flood prevention and biodiversity.

### Neonicotinoids

The most widely used pesticides in the world, but their use has proven to be hugely damaging to wild pollinators and freshwater life.

- A key study by CEH on the impact of neonicotinoid seed treatments on 62 wild bee species showed clearly the adverse effects from neonics and separated this from other effects including agricultural habitat change and the use of alternative insecticides. This changed the degree of certainty for the impacts.
- The impacts on freshwater ecosystems need to be evaluated and addressed, and the regulatory system for pesticides needs reviewing to ensure the type of effects identified for neonicotinoids does not occur again.
- Attended debate on what can be done without neonics held in Scottish Parliament.
- Contributed to an international collaboration to pull together information on the effects of neonicotinoids on crop yields.
- Court cases brought by pesticide companies opposing the ban at EU level continue and we are interveners in these.

### Other Activities

- Quinquennial review of the lists of species protected under the Wildlife and Countryside Act: criteria and approach development with JNCC and Plantlife in preparation for the next review which is due in 2018.

- Attended the Defra Biodiversity Programme Board, highlighted declines in biodiversity funding, volunteer resources, protected species and pollinators, and initiated discussions over securing more funds for these outcomes.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

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### Action for bugs in 2016

#### B-Lines

The UK has lost 97% of our wildflower rich meadows, this has resulted in a massive wildlife decline, including particularly pollinators. So that wildlife can recover and adapt to climate change it is important that grasslands are restored in close proximity to each other. B-Lines map existing pollinator habitat and the potential links needed to provide a cost effective template for restoring a functioning national grassland network.

- Completed mapping along Eastern side of England with funding from Anglian Water and Natural England.
- Completed the first phase of B-Line mapping in South and West Wales and used this to engage key partners to help finalise the corridors to focus effort on the ground to make a significant contribution to the Action Plan for Pollinators in Wales.
- B-Lines are supported by Defra, recognised in Countryside Stewardship targeting statements and are part of the National Pollinator Strategy implementation plan.
- The mapping work is also well established in Wales and Scotland.
- We have a farm adviser helping farmers contribute to delivering B-Lines in Kent and Sussex working with 17 landowners including help in submitting 10 applications for Countryside Stewardship as well as holding workshops and providing training for AONB staff and Farmcare, meeting the South Downs National Park staff to discuss B-Lines in the Park.
- Agri-environment advice in Sussex and Kent promoting the Countryside Stewardship elements for wild pollinators with a focus on B-Lines areas to secure the best results possible through good targeting of activities.
- John Muir Pollinator Way: opportunity maps and a range of events to secure support and contributions using John Muir's birthday week as a focus.
- Created a B-Lines web-hub to hold the maps and other information and produced guidance on preparing a Local Pollinator Strategy.
- So far this has resulted in c. 420ha of habitat restoration and c.100ha habitat creation.
- Awarded the European Bee Award by the European Landowners Organisation.

#### Urban Buzz

A £1 million project reaching out to people in eight cities, to engage them in creating and restoring urban pollinator habitats.

- Fully started in 2016 in Birmingham, Cardiff, Plymouth and York creating 135 habitats and converting 61 ha to pollinator habitat involving over 1700 volunteers.

#### Back from the Brink

A substantial partnership project to save endangered wildlife, working with Natural England, the RSPB, Plantlife, Butterfly Conservation, Bumblebee Conservation Trust, Amphibian and Reptile Conservation and Bat Conservation.

- Development phase funded by the Heritage Lottery Fund leading to work for submitting a main application including projects for bugs and their habitats. Including a major new deadwood habitat initiative to benefit priority invertebrate species as well as lichens, fungi and mosses dependent on deadwood habitats.

#### Nature Reserves

Buglife has one nature reserve - Canvey Wick - that we manage in partnership with the Land Trust and RSPB, we do however get involved with the management of a number of other nature reserves that are special because of their endangered invertebrate occupants.

- Canvey Wick - Morrison's land was transferred to the Land Trust which enables a longer term management plan with robust funding. This has increased the size of the reserve very significantly.
- West Thurrock Marshes - Land Trust had insufficient funds to engage Buglife as a land manager but still hoping to be involved in a funded survey to develop a clear plan to restore the ecology of the site.

#### Species champions

A partnership scheme that engages MPs, MSPs and WAMs to become parliamentary champions for species of conservation concern.

- Established at Westminster after the General Election and re-established in Scotland after the Scottish Parliamentary election.
- The initiative won the 2016 CIEEM award for NGO Impact.
- In Scotland there are 80 Species Champions in total and we have five MSP Species Champions for invertebrates: the Bog sun-jumper spider, the Bordered lacewing, the Northern red stonefly, the Red mason bee and the Freshwater pearl mussel.
- In England we now have 4 MPs as Champions for invertebrate species: the Long-horned mining bee, Tansy beetle, Horrid ground-weaver, and Violet click-beetle.
- There are over 30 MPs signed up as Champions.
- We secured our first species champion of the Black oil beetle in Wales and we are exploring whether an Assembly Member will act for the Fen raft spider.

#### Pollinator Strategy

Buglife has developed a Pollinator Manifesto that sets out the key actions required to reverse the decline in pollinators and we are working with others to help them to develop their own pollinator plans and strategies.

- Contributed extensive comments to draft Scottish Strategy, prepared the response for Scottish Environment Link, and invited onto the editing group to incorporate the comments on the first consultation round.
- Called for an EU pollinator initiative and the EC have confirmed their intention to develop one.
- We have commented on the UK National Pollinator Monitoring Scheme tender to ensure appropriate metrics and issues are suitably incorporated.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2016

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### Freshwater Strategy

Buglife has developed a Freshwater Strategy that sets out the key actions required to reverse the decline in aquatic life and we are working with others to make progress on these actions.

- Communicated the main elements of our strategy widely through presentations at meetings such as the Annual Science - Meeting of the Freshwater Biological Association.
- We have made links with Water UK to understand their approach and to identify positions on a range of issues.
- Project for Mud snails included in the Back from the Brink project.
- Have undertaken considerable work on a number of sites to restore peat bogs.
- Applied for funding for monitoring freshwater invertebrates in Tanzania from the Darwin Initiative.

### Putting Bugs on the Map

A vital project to identify Important Invertebrate Areas using a wide range of data and GIS analysis. Criteria agreed through a partnership steering group.

- Secured access to 46 datasets with 40 million records which allowed initial mapping and a review of the selection criteria for IIAs with the expert group. Initial provisional maps completed in November with the final maps due to be published in 2017.
- Have put guide to considering invertebrates in planning on our website to help developers and planners work effectively on surveys and planning applications.

### State of Nature Report

The second report in the series, assessing and reporting on the status of species in the UK, produced by a large partnership of conservation charities and recording schemes.

- Launched across UK countries in September.
- Demonstrated that the proportion of species declining continues to be significant and the proportion of invertebrate species declining is higher than other taxonomic groups. The position is slightly better than 2013 when the first report was published.

### St Helena

A UK Overseas Territory with a considerable endowment of endemic, but now highly threatened, invertebrate species.

- Completed a project that established invertebrate conservation on the island with a baseline dataset and reference collection, 41 people trained in conservation management with the knowledge to support restoration of native habitats with supporting legislation.
- IUCN established an Invertebrate Specialist Group for Mid-Atlantic tropical islands to compile knowledge and potentially replicate the St Helena programme on other islands.

### Scottish pollinator and outreach

A range of activities promoting pollinators and engaging the public, supported with funding Scottish Natural Heritage, HLF and EU LIFE funding via the ECoCo Life project.

- John Muir Pollinator Way map and report completed with individual Local Authority reports with 20 workshops over the birthday week and nine further events after that attended by 540 people.
- Outreach work in Bridgeness included creating a wildflower meadow which was well received and covered in the local paper. The work included contributions by 36 volunteers of 100 days work.
- Project Outreach (in Scotland):
  - talks, bug walks, school visits, workshops and conferences held.
  - Involved over 300 people in workshops, 750 people in bug walks, 300 people in volunteer training for monitoring, and 70 engaged in habitat creation.

Buzzing projects in Fife and North Lanarkshire, with plug planting and seed sowing events to enhance areas and create new meadows and bug walks with schools.

Pollinator surveys undertaken and results included in project reports.

Roots to Shoots: The Scottish Entomologists Gathering began with a conference on Woodland invertebrates and survey work initiated through 80+ events with records submitted.

### Bog restoration

Lowland bogs are crucial freshwater habitats, but many have been drained, forested, dug up and sold or otherwise degraded.

- Slamannan Bog Restoration: covering 210ha restoration of degraded peatland and following an accidental fire peat dams installed around car parking area to reduce the risk of fire in future. The water level is satisfactory on over 90% of the restored area. A celebration was hosted by North Lanarkshire Council with Angus Macdonald MSP.

### Green roofs

Incorporating biodiverse green roofs supports urban wildlife and other environmental outcomes.

- Green roofs installed including on a school in Grangemouth where the roof is accessible and used as an outdoor classroom

### Welsh Action

Developed a programme of Buglife activities with funding from the Welsh Government.

- Developing an invertebrate conservation strategy, starting a B-Lines project and starting a Wales website to be developed into an information hub on Welsh Invertebrates and their conservation.
- Member of the Welsh Environment Link and contributed to consultations on the Well-being of Future Generations Act and guidance.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2016

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#### Welsh Pollinator Action

- Worked with Bumblebee Conservation Trust as part of the RSPB led Pollinating the Levels Landscape Partnership on the Gwent Levels.
- Partner in the RSPB led project Giving Nature a Home which will deliver benefits in Cardiff over 2017-22, which has the potential to build on the legacy of Urban Buzz in Cardiff.
- City of Cardiff Council became our first partner Local Authority to develop a local pollinator plan.

#### Species Action

Many invertebrate species are in dire straits and require direct intervention to save them and restore healthy populations.

- Species work includes launching an oil beetle survey, participating in the Wales Species Champions initiative and improving the management of Cord Maesmellin for the Blue Ground beetle.
- Discovered a new site for the Horrid groundweaver and secured photos and videos of live animals for the first time.
- Secured funds for work to conserve the Ladybird spider in Dorset and plan to build on this through Back from the Brink which seeks to establish five new populations and ensure previous translocations are effective. Similar work on the Narrow-headed ant will focus on experimental translocations.

#### Brownfield Conservation

Brownfield is a very broad land category that includes many wildlife sites, but they can be very vulnerable to development pressure.

- Completed West Glamorgan Stepping Stones project which delivered 43ha of habitat restoration and enhancement across the coalfield area in South Wales providing important refuges for wildlife and recreational areas linked to the industrial history of the area.

#### Southwest England Pollinator Action

- Launched Torbay's Buzzing project, with meadow planting and pollinator cafes established. Pollinator survey launched.
- Work on bees continues with survey work and some follow up planting and habitat management, as well as contributing to the Cornwall Bumblebee Atlas.

#### Northern Ireland Action

Funding from the Northern Ireland Assembly has enabled us to establish our first presence in Northern Ireland.

- Work commenced on surveys and providing advice to ensure invertebrates and considered by decision makers.

### Organisational Development in 2016

#### Fundraising

Buglife has had huge success developing funding for projects from grants and trusts and have had growing success with corporate relationships.

- Corporate partnerships with J Crew, Buzzi and Waitrose, brought in significant new funds.
- An increasing portfolio of corporate partners and tie ups is opening up more funding streams.
- New funding from the Dulverton Trust will support development of new conservation activities.
- We secured our first funding from the Postcode Lottery for two projects North Lanarkshire buzzing and B-Lines development.

#### Membership

Membership provides unrestricted funds that enable Buglife to be flexible in responding to conservation issues and challenges.

- Membership continues to grow slowly with 1,200 members.
- Our members have been very generous in responding to appeals for funds.
- Membership continues to shift towards direct debit payers with improved retention.

#### Communications

Buglife continues to raise conservation issues in the national media and is routinely contacted to provide authoritative views on invertebrates and their conservation.

- In Summer we achieved over a billion opportunities to see Buglife in the media in a three month period – a phenomenally high profile.
- Presence on Twitter, Facebook, LinkedIn and through our website now well established and exceeding our targets.
- We achieved 30,000 twitter followers.
- Established Welsh language content on our website to support our presence in Wales.

#### Our People

We have built a culture which attracts, retains and develops the most skilled people, at the right time, in the right place, with the right dedication, team attitude and excellent communications capabilities. Talent, knowledge, intellect and delivery skills are all vital to our current and future success with funders, partners and members. Key achievements over the period have included:

- Exceeding sector standards in many areas of people leadership.
- Excellent Staff Survey results in key areas illustrate strong people leadership and management when benchmarked against the sector.
  - 72% of staff survey scores were ahead of sector average
  - 100% of staff understand what this charity wants to achieve as an organisation
  - Communication between different teams/departments is effective - 22% points above sector average
  - Communication between staff and senior management is effective - 21% points above sector average
  - 88% of staff feel empowered to take decisions that are relevant to their role - 20% points above sector average.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

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### Finding great people

During the year, and at low cost, we recruited and embedded eight new staff members around the UK including obtaining hard-to-find skillsets and experienced project officers.

Our Induction programme has been further strengthened and brings new people confidently into our culture and aligns them to our purpose quickly. All new recruits are up-skilled in key areas such as Buglife purpose and PR, Buglife media relations, Buglife project and campaign knowledge and volunteer engagement.

### Keeping great people

As we have shifted towards employing more remote and dispersed workers we have worked hard to ensure staff communication networks and systems are modern and effective. The cost of new technology has delayed us from attaining our ideal internal communications systems but a vision has been set for future technological capability.

The senior management team have taken on a more roles, including providing additional support to an increasingly external-facing CEO who is able to have far greater reach and influence in maximising our impact for bugs.

Our Chief Executive undertook a development programme including a 360 feedback process involving staff, Trustees and external contacts. Our staff also engaged the Chief Executive in an employee Q&A Event, shared their ideas for moving forwards and contributed to future plans with ideas and proposals.

The first formal employee reward scheme was introduced at very low cost. We got a 96% level of registration (the highest ever registered by Perkbox), positive feedback from most staff on the scheme and we have plans to diversify the offer.

Learning and development has involved all-staff workshop looking at partnership building, and creative working together aimed at enhancing shared experiences and cohesion in a geographically dispersed group.

Flexible working has been actively promoted as a talent-retention, benefit and satisfaction tool including part time working, home working, sabbatical breaks, additional unpaid time off work and we accommodate at zero cost some significant caring responsibilities amongst our staff, wherever possible.

Eight staff members left our employment in 2016

Capacity management has been a vital aspect of good HR over the year. Feedback in our staff survey indicated a clear need to intervene and find solutions to maintain health, welfare, work-life balance and prioritisation amongst a significant number of employees.

### Volunteer development

We have enhanced HQ volunteer contributions by supplementing volunteer administrative resource with roles involving future income generation, research and project support.

Across the organisation volunteer targets have been exceeded and the total volunteer hours contributed during the period exceeded 15,000 hours, with at least 1,700 people involved in habitat creation on our Urban Buzz project alone, thanks to the efforts of our Conservation Project Officers.

### Employee Relations and HR Casework

We continue to manage change, exits and complex matters carefully and sensitively, providing also pastoral support to people in need.

We have been delighted to oversee Buglife's first two maternity returners during the period.

We have continuously supported diversity amongst our volunteer and staff base; sensitively managing - disability, caring responsibilities, mental health problems, bereavements, family challenges and external educational and personal aspirations.

Government policy changes and the age profile of our staff have resulted in an increase in caring responsibilities amongst some of our employees.

The diversity of our people is a wonderful asset, making Buglife a very special place where every single person is dedicated to saving the small things that run the planet.

### Financial Review

Restricted funds decreased by 8.40% to £146,262 but the charity successfully bid for a variety of grants that has allowed it to expand and develop the range of project work it undertook during the year.

Funds raised with no restrictions were £467,345. This was up on the previous year by 33.75%. By also using funds accumulated from the previous years the charity was able to further the promotion of its objectives.

Over the period total income exceeded total expenditure by £40,517

The greater risk identified by the Board is that the Trust runs out of money if the income generated decreases and costs remain the same. The Board have reviewed our reserves policy and delegated responsibility for the organisation's finances to the senior management team to manage within these reserve limits. The senior management team review the Trust's income and expenditure every three months and cut costs if necessary.

### Reserves policy and going concern

The trustees have established a policy of maintaining a level of unrestricted reserves which ensures that there are adequate funds to meet all current and known future liabilities.

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between 3 and 6 months of the resources expended, which equates to between £382,959 to £765,918 in general funds. At present, the unrestricted reserves, excluding those funds represented by fixed assets, amount to £422,339.

In light of fundraising progress and our financial position we reviewed our Reserves Policy and concluded that we would bring in a new policy for 2017 in which low risk work that received upfront funding would not require the full 3 to 6 month reserve to be held and to clarify that the charity would not hold reserves in relation to work undertaken by its subsidiary. The new policy will be:

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between 3 and 6 months of the resources expended by the Charity (not incorporating any expenditure by any subsidiary), except where restricted funding is received prior to the expenditure and the associated additional financial risks are acceptable, in which case the reserves held in relation to associated expenditure should be between 0.6 and 1.2 months. The Board is appraised of expenditure falling into the second category through the annual budgeting process and regular reports.

Buglife has already secured £1,228,397 for our activities in 2017. Funding from individual donations and corporate contributions is on a strong upward trend. On predictions we expect to at least breakeven in 2017, although we are aiming to do better than that and bring in enough unrestricted income to enable us to build reserves and therefore the amount of project work we are able to deliver with restricted funding. Trustees are however mindful that the funding from government and grants and trusts is increasingly difficult. In particular further cuts to Landfill Tax funding seeming likely. Trustees and the executive keep the charity's financial position under close review and are prepared to act to maintain reserves and/or reduce activities using restricted funding should this be necessary.

### Plans for future periods

Buglife has produced a strategy 'Bugs United' that runs from 2015 to 2020. It sets out a plan for increasing our capacity and delivering; but not exclusively, on working to save populations of bees and other pollinators and improve the conservation of freshwater life. A thread running through our plans are building partnerships and influencing others to make societal change necessary to reverse the decline in biodiversity.



# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

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### Reference and administrative details

Registered Charity No: 1092293  
Scottish Charity No: SC040004  
Company No: 4132695 (England and Wales)  
Registered Office: Bug House, Ham Lane, Orton Waterville, Peterborough, PE2 5UU  
Our advisors:  
Auditors: Gibbons Mannington & Phipps, 20 Eversley Road, Bexhill-on-Sea, East Sussex TN40 1HE  
Bankers: Barclays PLC, 1 Church Street, Peterborough PE1 1XE  
Solicitors: Greenwoods, Monkstone House, City Road, Peterborough PE1 1JE

### Trustees

Hien Luong	Treasurer
Angus McCullough QC	
Wesley Ball	Resigned 02 December 2016
Simon Brockington	
Mark Felton	Chairman
Helen Franklin	
Stewart Clarke	
Scott Mathieson	
Richard Forster	Appointed 02 July 2016
Rachel Hooper	Appointed 01 December 2016
Julie Smith	Appointed 01 December 2016

### President

Professor Germaine Greer

### Vice Presidents

Nick Baker  
Professor Edward O. Wilson  
Steve Backshall  
Alan Stubbs

### Structure, Governance and Management

#### Governing document

The charity is governed by its Memorandum and Articles of Association and the company was incorporated 29 December 2000 as amended by special resolutions dated 7 February 2002, 17 May 2002, 18 July 2008, 11 May 2013 and 31 May 2014. The charity was registered with the Charity Commission (registered number 1092293) on 30 May 2002.

#### Appointment of Trustees

Recruitment is carried out with reference to the Charity Commission's guidelines.

Trustees are appointed at the Annual General Meeting by ordinary resolution, but the board can appoint additional or replacement trustees during the course of the year. Trustees appointed by the Board hold office until the following Annual General Meeting at which they are subject to formal appointment. Any trustee who is appointed at the 2008 AGM or there after will be eligible to serve no more than two consecutive terms, each of three years or less. He or she will subsequently be eligible for re-appointment following a break of at least one year, and may be co-opted by the Board at an earlier date if it is deemed necessary to retain his or her specialist skills.

We hold four Trustee meetings and the AGM during the year.

#### Trustee induction and training

Inductions, training and on-going support are provided to trustees to enable them to carry out their duties effectively. Inductions are planned for each new trustee, and each trustee receives a comprehensive induction pack including a copy of the governing document, information on the charity's aims and procedures and trustees' responsibilities and roles.

#### Organisation

Trustees set the policy, and control and monitor the trust's activities. Trustees delegate the day to day management and administration of the trust to the Chief Executive Officer.

The Trustees have complied with the duty in section 4 of the Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

The President and Vice Presidents are not ex-officio members of the Board and therefore have no voting rights. They are not, however, precluded from being appointed trustees.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2016

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### Related parties and co-operation with other organisations

None of our trustees receive remuneration or benefits from their work with the charity. Any connection between a trustee or senior manager of the charity with a partner organisation or contracted individual or company must be disclosed to the full board of trustees. In the current year one such related party was reported in which a manager was Chair of Trustees of a charity that was also a benefiting partner on a Buglife pollinator delivery project. Transactions with this charity totalled £1,980 in the financial year.

Buglife has 30 company member organisations, all invertebrate specialist societies or nature conservation charities. Company members are entitled to attend Board meetings and vote at the AGM.

Buglife is a member of several umbrella bodies that discuss, determine and promote joint policies, positions and activities. These include Invertebrate Link, Wildlife and Countryside Link, Scottish Environment Link, Welsh Environment Link and the European Habitats Forum.

The charity is part of a developing partnership with six other species conservation charities who are generating joint projects and initiatives and investing further ways to work more effectively in achieving our similar objectives.

In 2015 we launched Buglife Services, a wholly owned subsidiary company, to undertake our contract work, which will return any surplus earned to Buglife. A three-year business plan was approved and the first year income targets achieved. Directors are appointed by the Board of Trustees.

### Pay policy for senior staff

Payment of staff is based on a point based system and using Croner data is linked to the average salaries for comparable roles in charities in the same income and staffing level brackets, adjusted for the environmental charity sector.

### Risk Management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

### Trustees' responsibilities in relation to the financial statements

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and applications of resources, including the income and expenditure, of the charitable group for that period. In preparing the 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 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 business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information including the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- . There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- . The trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.



By order of the board of trustees  
Mark Felton (Chair)

11 September 2017

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

We have audited the accounts of Buglife - The Invertebrate Conservation Trust for the year ended 31 December 2016 which comprise the Group and Parent Charitable Company Statement of Financial Activities, the Group and Parent Charitable Company Summary Income and Expenditure Account, Group and Parent Charitable Company Balance Sheet, the Group and Parent Charitable Company Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice including FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland."

This report is made solely to the charity's trustees, as a body, in accordance with regulations made under Section 154 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of trustees and auditors

As described on page 4, the trustees (who are also the directors of Buglife - The Invertebrate Conservation Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements and for being satisfied that they give a true and fair view.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under section 144 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the group's and the parent charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 December 2016 and of the group's and the parent charitable company's income and expenditure, including the group's and parent income and expenditure, in the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Charities Act 2011, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the parent charitable company has not kept proper and adequate accounting records or returns for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and
- certain disclosures of trustees' remuneration specified by law are not made; and
- we have not received all of the information and explanations we require for our audit.

  
Mr D.E. Sallows

Senior Statutory Auditor

For and on behalf of Gibbons, Mannington & Phipps, Statutory Auditor

Dated: 14 September 2017

Gibbons Mannington & Phipps is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Income:</b>					
Donations and legacies	3	212,604	-	212,604	246,562
<i>Income from charitable activities:</i>					
Practical conservation	5	-	710,373	710,373	343,708
Education and advocacy	5	-	246,701	246,701	241,703
Policy and campaigning	5	-	53,983	53,983	60,788
Research, survey and advice	5	241,268	91,475	332,743	219,269
Fundraising	5	-	2,475	2,475	1,462
<i>Income from other trading activities:</i>					
Rent Received		9,660	-	9,660	9,900
Investment income	7	3,813	-	3,813	7,948
<b>Total income</b>		<b>467,345</b>	<b>1,105,007</b>	<b>1,572,352</b>	<b>1,131,340</b>
<b>Expenditure</b>					
<i>Cost of raising funds:</i>					
Fundraising	8	24,402	2,375	26,777	29,325
<i>Expenditure on charitable activities:</i>					
Practical conservation	9	43,772	670,958	714,730	413,765
Education and advocacy	9	83,331	267,212	350,543	342,104
Policy and campaigning	9	120,812	96,674	217,486	219,212
Research, survey and advice	9	141,096	81,203	222,299	299,787
<b>Total resources expended</b>	20	<b>413,413</b>	<b>1,118,422</b>	<b>1,531,835</b>	<b>1,304,193</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>53,932</b>	<b>(13,415)</b>	<b>40,517</b>	<b>(172,853)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward at 1 January 2016		370,311	159,677	529,988	702,841
<b>Total funds carried forward at 31 December 2016</b>		<b>424,243</b>	<b>146,262</b>	<b>570,505</b>	<b>529,988</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## CHARITY STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Income:</b>					
Donations and legacies	3	243,978	-	243,978	249,702
<i>Income from charitable activities:</i>					
Practical conservation	5	-	710,373	710,373	343,708
Education and advocacy	5	-	246,701	246,701	241,702
Policy and campaigning	5	-	53,984	53,984	60,788
Research, survey and advice	5	154,969	77,880	232,849	184,459
Fundraising	5	-	2,475	2,475	1,462
<i>Income from other trading activities:</i>					
Rent Received		9,660	-	9,660	9,900
Investment income	7	3,813	-	3,813	7,948
<b>Total income</b>		<b>412,420</b>	<b>1,091,413</b>	<b>1,503,833</b>	<b>1,099,669</b>
<b>Expenditure</b>					
<i>Cost of raising funds</i>					
Fundraising	8	21,851	2,375	24,226	28,739
<i>Expenditure on charitable activities</i>					
Practical conservation	9	23,664	670,958	694,622	409,375
Education and advocacy	9	70,441	267,212	337,653	339,169
Policy and campaigning	9	110,267	96,674	206,941	216,831
Research, survey and advice	9	123,845	76,128	199,973	278,409
<b>Total expenditure</b>	<b>20</b>	<b>350,068</b>	<b>1,113,347</b>	<b>1,463,415</b>	<b>1,272,523</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>62,352</b>	<b>(21,934)</b>	<b>40,418</b>	<b>(172,854)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward at 1 January 2016		368,383	161,604	529,987	702,841
<b>Total funds carried forward at 31 December 2016</b>		<b>430,735</b>	<b>139,670</b>	<b>570,405</b>	<b>529,987</b>

There are no recognised gains and losses other than those passing through the statement of financial activities.

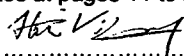
# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2016

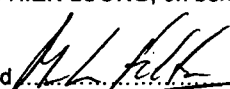
		Group 2016	Group 2015	Charity 2016	Charity 2015
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14	1,904	4,825	1,904	4,825
Investments		-	-	100	100
<b>Total fixed assets</b>		<u>1,904</u>	<u>4,825</u>	<u>2,004</u>	<u>4,925</u>
<b>Current assets</b>					
Debtors	16	338,874	224,323	331,084	224,294
Cash at bank and in hand		497,285	552,953	451,719	515,133
<b>Total current assets</b>		<u>836,159</u>	<u>777,276</u>	<u>782,803</u>	<u>739,427</u>
<b>Liabilities</b>					
Creditors falling due within one year	17	<u>(267,558)</u>	<u>(252,113)</u>	<u>(214,402)</u>	<u>(214,365)</u>
<b>Net current assets</b>		568,601	525,163	568,401	525,062
<b>Total assets less current liabilities</b>		<u>570,505</u>	<u>529,988</u>	<u>570,405</u>	<u>529,987</u>
<b>Funds of the charity:</b>					
Restricted income funds	19	146,262	159,677	139,670	161,604
Unrestricted income funds		424,243	370,311	430,735	368,383
		<u>570,505</u>	<u>529,988</u>	<u>570,405</u>	<u>529,987</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by Companies Act 2006 and are for circulation to the members of the company.

The notes at pages 11 to 23 form part of these accounts.

Signed  .....

Name HIEN LUONG, on behalf of the trustees

Signed  .....

Name MARK FELTON, on behalf of the trustees

Approved by the trustees on 11/9/17 .....

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## STATEMENT OF CASHFLOWS AND CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2016

		Group 2016	Group 2015	Charity 2016	Charity 2015
	Note	£	£	£	£
<b>Cash used in operating activities</b>	<b>23</b>	<b>(61,638)</b>	<b>(220,038)</b>	<b>(69,385)</b>	<b>(257,758)</b>
<b>Cash flow from investing activities</b>					
Interest income received		7,108	11,291	7,109	11,291
Investment in subsidiary		-	-	-	(100)
Purchase of tangible fixed assets		(1,138)	-	(1,138)	-
<b>Cash provided by(used in) investing activities</b>		<b>5,970</b>	<b>11,291</b>	<b>5,971</b>	<b>11,191</b>
<b>Cash flows from financing activities</b>					
Repayment of borrowing		-	-	-	-
<b>Cash used in financing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Increase (decrease) in cash and cash equivalents in the year		(55,668)	(208,747)	(63,414)	(246,567)
Cash and cash equivalents at the beginning of the year		552,953	761,700	515,133	761,700
<b>Total cash and cash equivalents at the end of the year</b>		<b>497,285</b>	<b>552,953</b>	<b>451,719</b>	<b>515,133</b>

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Principle applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Buglife - The Invertebrate Conservation Trust meets the definition of a public entity under FRS 102. Assets and liabilities recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note.

#### b) Preparation of accounts on a going concern basis

The trustees reported a cash outflow of £63,414 for the year and £55,668 on a group basis. The trustees are of the view that the charity will continue for the next 12 months.

#### c) Group Financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Buglife Services Limited on a line by line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity can be found on page 8.

#### d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income will be received and the amount can be measured reliably and is not deferred.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

#### e) Government grants

Government grants are treated the same as other restricted grants and the income is recognised on the same basis as described in note 1 d). Expenses are recognised in accordance with note 1 i).

#### f) Donated services

Donated professional services have been assessed and valued in note 4 to the accounts.

#### g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### h) Fund accounting

Funds obtained for specific projects are allocated to the Restricted Fund under the terms of the grant or donation. Any Restricted Fund project deficits are covered by a transfer from the Unrestricted Fund. The Designated Fund was set up for the purpose of setting aside funds to cover project spending not met by the grantee and this fund is now not considered necessary.

#### i) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- . Costs of raising funds comprise the costs of fundraising.
- . Expenditure on charitable activities includes the costs of practical conservation, education and advocacy, policy and campaigning, research and survey and advice and their associated support costs.
- . Other expenditure represents those items not falling into any other heading.



# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### J) Support costs

The allocation of support and governance costs is based on the staff costs allocated to:

Practical conservation  
Education and advocacy  
Policy and campaigning  
Research, survey and advice  
Fundraising

### k) Operating leases

The charity classifies the lease of the building from which it operates as an operating lease; the title to the property remains with the lessor.

Rental charges are charged on a straight line basis over the term of the lease.

### l) Tangible fixed assets and depreciation

Tangible fixed assets over £500 and for non-project activities are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Computer equipment	Straight line basis over three years
Fixtures, fittings and equipment	Straight line basis over three years

### m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of twelve months or less from the date of acquisition or opening of the deposit or similar account.

### o) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts.

### p) Financial Instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### q) Pension costs

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to contributions disclosed in note 13.

## 2 Legal status of the Trust

The Trust is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to not more than £10 per member of the charity.

## 3 Donations and legacies

	Group		Charity	
	2016	2015	2016	2015
			£	£
Donations and gifts	142,577	150,800	173,951	153,940
Legacies	2,000	-	2,000	-
Membership income	34,517	41,812	34,517	41,812
Unrestricted grants	33,510	53,950	33,510	53,950
	<u>212,604</u>	<u>246,562</u>	<u>243,978</u>	<u>249,702</u>

## 4 Donated Services

Buglife obtains considerable support from volunteers. During the year we received 18,492 hours (2015 - 6,620) in voluntary contributions ranging from individuals volunteering for practical conservation projects to scientists, overseas volunteers, managerial volunteers, students, survey workers, administrators and researchers. If these hours were to be valued, and included within the Statement of Financial Activities then the income and corresponding costs would be £184,920 (2015 - £114,080).

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 5 Income from charitable activities

	Group		Charity	
	2016	2015	2016	2015
	£	£	£	£
Grants received - Restricted (see below)	1,009,016	672,642	1,009,016	672,642
Other income	95,991	109,289	82,397	94,230
Total restricted income	1,105,007	781,931	1,091,413	766,872
Other income - unrestricted	241,268	84,998	154,969	65,247
	<u>1,346,275</u>	<u>866,929</u>	<u>1,246,382</u>	<u>832,119</u>
Grants receivable for restricted charitable activities				
John Ellerman Trust			-	32,000
Scarlet Malachite Beetle Survey			-	250
Ladybird Spider			5,455	-
Tansy Beetle			29,855	21,825
The Dulverton Trust			4,833	-
Tanzania Freshwater Scoping			2,375	1,362
Putting Bugs on the Map			72,687	34,062
Peterborough's Buzzing			21,635	24,368
Making a B-Line for the North East			5,092	68,788
Coast to Coast			-	10,000
Neonicotinoids Campaign			1,000	-
B-Lines			-	50,000
Polli:Nation			3,219	-
Darwin St Helena			9,749	26,855
Urban Buzz National			2,000	60,000
Urban Buzz Plymouth			57,900	-
Urban Buzz Birmingham			100,796	8,783
Urban Buzz York			65,597	-
Urban Buzz Cardiff			93,475	2,300
School Pollinators			1,021	-
Action for Northern Ireland's Invertebrates			7,343	-
Wild Flowers at Canvey Heights			-	53
West Glamorgan Stepping Stones			-	39,643
Thurrock Stepping Stones			25,634	28,293
Norwich Planning Guidance			250	-
Welsh Government			43,178	8,096
Pilot project based at the Wrexham Industrial Estate			-	5,000
Horrid Ground Weaver Spider			-	3,145
West of England B-Lines			46,134	57,389
Torbay's Buzzing			36,373	1,920
South West Bees Project			-	581
Bug Storey's			-	5,000
Conserving Scottish Invertebrates			-	26,000
Fife's Buzzing			31,890	34,816
LIFE Slamannan Bog Restoration Project			213,957	88,330
Glorious Green Roofs			27,761	1,202
Bings for Wildlife			1,744	-
Bridgeness Biodiversity			13,385	4,774
John Muir Pollinator Way			21,103	10,173
Roots to Shoots			17,576	10,223
North Lanarkshire's Buzzing			28,388	6,189
Species Champions			7,611	1,222
Scottish Raingardens			10,000	-
			<u>1,009,016</u>	<u>672,642</u>

Please see note 19 for an explanation of each activity.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 5 Income from charitable activities continued

Other restricted income consists of:	2016	2015
	£	£
Donations	19,887	13,430
Sales of pin badges	124	107
Consultancy services	56,397	82,995
Corporate	19,583	12,250
Project transfers	-	507
	<u>95,991</u>	<u>109,289</u>

### 6 Income earned from subsidiary

The wholly owned trading subsidiary Buglife Services Limited is incorporated in the United Kingdom (company number 9265752). It pays all its profits to the charity under the gift aid scheme. Buglife Services Limited provided environmental consulting services. A summary of the trading results is shown below.

The summary financial performance of the subsidiary alone is:

	2016	2015
	£	£
Turnover	128,862	63,739
Cost of sales and administration costs	(97,488)	(60,599)
Net profit	<u>31,374</u>	<u>3,140</u>
Amount gift aided to the charity	<u>(31,374)</u>	<u>(3,140)</u>
Retained in subsidiary	<u>-</u>	<u>-</u>

The assets and liabilities of the subsidiary were:

Current assets	86,560	75,315
Current liabilities	(86,460)	(75,215)
Total net assets	<u>100</u>	<u>100</u>
Aggregate share capital and reserves	<u>100</u>	<u>100</u>

### 7 Investment income

	2016	2015
	£	£
Bank interest	3,813	7,948
	<u>3,813</u>	<u>7,948</u>

### 8 Analysis of expenditure on raising funds

	2016	2015
	£	£
Staff costs	28,588	50,690
Support costs	(671)	2,030
Governance costs	451	251
Other direct costs	(1,591)	(23,646)
	<u>26,777</u>	<u>29,325</u>

Of these costs £24,402 were unrestricted (2015 - £27,268) and £2,375 were restricted (2015 - £2,057)

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 9 Analysis of expenditure on charitable activities

	Practical Conservation £	Education & Advocacy £	Policy & Campaigning £	Research, Survey & Advice £	2016 £	2015 £
Staff costs	268,858	126,202	154,934	198,481	748,475	705,974
Support costs (see note 10)	(5,033)	(3,355)	(2,684)	(5,032)	(16,104)	51,077
Governance costs (see note 10)	3,380	2,253	1,803	3,380	10,816	6,779
Other direct costs	447,525	225,443	63,433	25,470	761,871	511,038
	<u>714,730</u>	<u>350,543</u>	<u>217,486</u>	<u>222,299</u>	<u>1,505,058</u>	<u>1,274,868</u>

Of these costs £389,011 were unrestricted (2015 - £453,928) and £1,116,047 were restricted (2015 - £820,940)

Other direct costs consist of consultancy charges, contractors, equipment and materials, and project recharges of general support and fundraising costs

### 10 Analysis of governance costs and support costs

The Trust initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between fundraising and the four key charitable activities undertaken (see note 9) in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

Support and governance costs split between:	Support costs £	Governance costs £	2016 £	2015 £
Raising funds	(671)	451	(220)	2,281
Charitable activities	(16,104)	10,816	(5,288)	57,856
	<u>(16,775)</u>	<u>11,267</u>	<u>(5,508)</u>	<u>60,137</u>
	General support	Governance costs	Total	Basis of apportionment
Recharge from projects	(218,113)		(218,113)	Allocated on staff time
Staff costs	29,638	611	30,249	Allocated on staff time
Volunteer expenses	3,301		3,301	Allocated on staff time
Premises costs	47,494		47,494	Allocated on staff time
Office costs	30,737	126	30,863	Allocated on staff time
Promotional costs	170	228	398	Allocated on staff time
Website & IT	18,228		18,228	Allocated on staff time
Legal & professional expenses	2,820	10,302	13,122	Allocated on staff time
Consultancy	55,430		55,430	Allocated on staff time
Subscriptions	6,041		6,041	Allocated on staff time
Bank charges	3,420		3,420	Allocated on staff time
Depreciation	4,059		4,059	Allocated on staff time
	<u>(16,775)</u>	<u>11,267</u>	<u>(5,508)</u>	

### 11 Net Income/(expenditure) for the year

This is stated after charging:	2016 £	2015 £
Operating leases - property	22,800	22,800
Depreciation	4,059	-
Auditor's remuneration:		
Audit fees	8,140	4,740
Accountancy	<u>2,162</u>	<u>1,923</u>

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 12 Staff numbers

#### Number of employees

The average monthly head count was 27 staff (2015: 25 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows: number of employees during the year was:

	2016 Number	2015 Number
Conservation, education, policy and research	19	17
Fundraising	1	2
Administration	3	3
	<u>23</u>	<u>22</u>

### 13 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2016 £	2015 £
Wages and salaries	678,928	656,312
Social security costs	63,556	65,209
Pension costs	34,579	35,143
	<u>777,063</u>	<u>756,664</u>

The number of employees whose emoluments (salaries, wages and benefits in kind) fell within the following bands:

	2016	2015
£60,000 - £69,999	1	1

Pension contributions on behalf of these staff members during the year were £4,927 (2015 £4,927)

Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

Redundancy and exgratia payments totalling £5,512 (2015: £4,568) were paid during the year and are included in the cost of wages and salaries above.

The charity trustees were not paid or receive any other benefits from employment with the Trust or its subsidiary in the year (2015: £nil). Trustees are entitled to reimbursement for expenses incurred on behalf of the charity. During the year two trustees were reimbursed a total of £364 (2015: £67) which related to travel and phone calls. No charity trustees received payment for professional or other services supplied to the charity (2015: £nil).

The key management personnel of the parent charity, the trust, comprise the trustees and the Chief Executive Officer, Conservation Director, Fundraising and Communications Director, Head of Finance, Facilities & Administration and Head of Human Resources and Organisational Development. The total employee benefits of the key management personnel of the Trust were £284,984 (2015: £287,568).

The key management personnel of the group comprise those of the Trust and the key management personnel of its wholly owned subsidiary Buglife Services Limited. The key management personnel of Buglife Services Limited is the Managing Director who is the Fundraising and Communications Director of the parent charity. The employee benefits of key management personnel for the group was therefore £284,984 (2015: £287,568).

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 14 Tangible fixed assets

	Computer equipment	Fixtures, fittings & equipment	Total
<b>Cost</b>			
01 January 2016	90,478	3,621	94,099
Additions	1,138	-	1,138
<b>At 31 December 2016</b>	<b>91,616</b>	<b>3,621</b>	<b>95,237</b>
<b>Depreciation</b>			
01 January 2016	85,653	3,621	89,274
Charge for the year	4,059	-	4,059
<b>31 December 2016</b>	<b>89,712</b>	<b>3,621</b>	<b>93,333</b>
<b>Net book value</b>			
<b>31 December 2016</b>	<b>1,904</b>	<b>-</b>	<b>1,904</b>
31 December 2015	4,825	-	4,825

### 15 Investments

The charity holds 100 shares of £1 each in its wholly owned trading subsidiary company Buglife Services Limited (Company number: 9265752 which is incorporated in the United Kingdom. These are the only shares allotted, called up and fully paid. The activities and results of this company is summarised in note 6.

### 16 Debtors

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Other debtors	327,669	212,350	319,879	212,321
Prepayments	11,205	11,973	11,205	11,973
	<b>338,874</b>	<b>224,323</b>	<b>331,084</b>	<b>224,294</b>

### 17 Creditors: amounts falling due within one year

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Trade creditors	42,480	26,116	38,351	20,525
Project funds received in advance	157,773	165,156	152,196	146,456
Taxes and social security costs	-	24,202	-	17,215
Direct cost accruals	52,732	26,544	10,582	21,074
Support cost accruals	14,573	10,095	13,273	9,095
	<b>267,558</b>	<b>252,113</b>	<b>214,402</b>	<b>214,365</b>

### 18 Deferred income

Deferred income comprises grants received for projects where the entitlement had not yet been secured by fulfilling all conditions of the grant.

	Group £	Charity £
Balances as at 1 January 2016	165,156	146,456
Amount released to income earned from charitable activities	(162,318)	(143,618)
Amount deferred in year	154,935	149,358
<b>Balance as at 31 December 2016</b>	<b>157,773</b>	<b>152,196</b>

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes. All unexpended grant amounts at the year end are in relation to ongoing projects.

	Movement of funds			Balance at 31 December 2016
	Balance at 1 January 2016	Incoming resources	Resources expended	
	£	£	£	£
Biodiversity	15,000	-	(5,000)	10,000
Ladybird Spider	1,607	5,941	(2,274)	5,274
Tansy Beetle	2,623	30,110	(32,733)	-
NE Violet Click Beetle	246	-	-	246
NE ERS Wye	1,978	13,595	(8,980)	6,593
Invertebrate Habitat Management Guide	-	9,831	(9,831)	-
The Dulverton Trust	-	4,833	(4,833)	-
Anglian Water B-lines	-	19,343	(19,343)	-
Tanzania Freshwater Scoping	-	2,375	(2,375)	-
B-Lines Farm Advisory	1,653	9,583	(8,328)	2,908
Norfolk and Suffolk B-Lines	97	2,292	(2,389)	-
Putting Bugs on the Map	18,462	72,687	(67,421)	23,728
Nene Park Reporting	-	2,825	(2,825)	-
Peterborough's Buzzing	2,697	21,634	(24,331)	-
Making a B-Line for the North East	42,771	5,092	(38,223)	9,640
Neonicotinoids Campaign	4,362	1,000	-	5,362
B-Lines	41,948	730	(27,642)	15,036
Polli:Nation	-	3,219	(3,219)	-
Darwin St Helena	-	9,749	(9,749)	-
Urban Buzz National	(12,201)	12,289	(37,008)	(36,920)
Urban Buzz Plymouth	(124)	58,276	(81,744)	(23,592)
Urban Buzz Birmingham	8,531	116,796	(94,972)	30,355
Urban Buzz York	(254)	66,991	(76,242)	(9,505)
Urban Buzz Cardiff	2,036	93,475	(74,871)	20,640
School Pollinators	-	1,021	(1,021)	-
Species Champions	-	1,250	(1,250)	-
Action for Northern Ireland's Invertebrate's	-	7,343	(7,343)	-
Buglife Manage Canvey Wick	4,795	3,936	(4,880)	3,851
Thurrock Stepping Stones	6,972	25,634	(20,688)	11,918
Norwich Planning Guidance	-	250	(250)	-
West Thurrock	(468)	-	-	(468)
Welsh Government	12	43,178	(43,643)	(453)
Horrid Ground Weaver Spider	5,751	-	(1,590)	4,161
West of England B-lines	13,460	46,134	(55,636)	3,958
South Devon B-Lines	1,609	-	(45)	1,564
Torbay's Buzzing	1,505	36,373	(30,169)	7,709
South West Bees Project	351	-	-	351
Bug Storey's	3,000	-	(3,000)	-
Fife's Buzzing	7,623	31,890	(29,440)	10,073
LIFE Slamannan Bog Restoration Project	(19,933)	213,957	(157,303)	36,721
Glorious Green Roofs	-	27,761	(27,755)	6
Bings for Wildlife	(247)	1,744	(1,497)	-
Bridgeness Biodiversity	(1,765)	13,385	(9,079)	2,541
John Muir Pollinator Way	5,573	24,623	(29,381)	815
Roots to Shoots	(116)	17,813	(17,696)	1
North Lanarkshire's Buzzing	(13)	28,438	(25,597)	2,828
Species Champions	136	7,611	(6,826)	921
Scottish Raingardens	-	10,000	(10,000)	-
	<u>159,677</u>	<u>1,105,007</u>	<u>(1,118,422)</u>	<u>146,262</u>

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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### 19 Restricted funds - continued

#### **Biodiversity Action**

In 2016 Buglife continued to engage with Biodiversity policy and strategy work, playing an active role in the UK Link organisations and the Invertebrate Taxonomic Group of the England Biodiversity Strategy. We represented Wildlife NGOs at a Defra Biodiversity Board meeting.

#### **Ladybird Spider**

This project is to conserve the rare and threatened Ladybird spider. Funding in 2016 has been provided by **Veolia Environmental Trust, The Ernest Kleinwort Charitable Trust, and individual donations.**

#### **Tansy Beetle**

This project is to conserve the rare and threatened Tansy beetle. Funding has been provided by a legacy.

#### **NE Violet Click Beetle**

Investigations into the status of one of Britain's rarest beetles which is protected by European legislation

#### **NE ERS Wye**

A survey of the invertebrates of exposed riverine shingle along the river Wye on behalf of **Natural England.**

#### **Invertebrate Habitat Management Guide**

Funds to rewrite an invertebrate management guide working with experts and parties.

#### **The Dulverton Trust**

Funds to support staff costs involved in developing new projects and related funding streams

#### **Anglian Water B-Lines**

Mapping project to create a B-Lines network across all the counties within the Anglian Water operating area.

#### **Tanzania Freshwater Scoping**

Funds to scope out a project focused on using freshwater invertebrates as water quality indicators and improving the conservation of Tanzanian freshwater invertebrates.

#### **B-Lines Farm Advisory**

Funded by **Natural England, Ecotricity and Farmcare** this project aims to provide advice to farmers on pollinators and B-Lines across Sussex and Kent

#### **Norfolk and Suffolk B-Lines**

**Natural England** funded work to identify potential mechanisms for delivering the Norfolk and Suffolk B-Lines network.

#### **Putting Bugs on the Map**

An ambitious new project to identify and map the UK's most Important Invertebrate Areas, then inspire, inform and deliver real change on the ground for our most scarce and threatened invertebrates. Putting Bugs on the Map is funded by the **Esmée Fairbairn Foundation.**

#### **Nene Park Reporting**

Working with the **Nene Park Trust** to survey and assess the value of their landholdings for invertebrates. Buglife are then providing them with a report providing management recommendations to enhance their sites for wildlife.

#### **Peterborough's Buzzing**

Creating wildflower meadows for people and pollinators around Peterborough, in partnership with the **Nene Park Trust** and **Peterborough City Council.** Working with communities to sow, plant and manage meadows for wildlife, as well as a series of educational community events.

#### **Making a B-Line for the North East**

This B-Line project funded by the **J P Getty (Jnr) Charitable Trust, Biffa Award** and **Northumbrian Water** is working across Sunderland and South Tyneside with councils and local communities to create and restore wildflower-rich habitats.



# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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### 19 Restricted funds - continued

#### Neonicotinoids

The neonicotinoid campaign has been to suspend the use of these chemicals in plant protection products due to their harmful effects on wildlife, and to improve the pesticide regulation process to ensure proper testing and consideration of the effect on non-target invertebrate populations before licensing.

#### B-Lines

This project is to create lines of wildflowers across the UK to sustain healthy insect pollinator populations. Start up funding has been provided by Co-op and JP Getty Trust has provided on-going funds

#### Polli:Nation

Working in partnership with Learning through Landscapes and others to deliver a HLF project to create and enhance pollinator habitat on School grounds, at the same time increasing the understanding of wild pollinators through surveys.

#### Darwin St Helena

Buglife has supported the St Helena National Trust in establishing a local invertebrate conservation team. This team is collaborating with the St Helena Government and Centre for Ecology and Hydrology (Edinburgh) to deliver a programme of capacity building and education. Funding is provided by the UK Government's Darwin Initiative (DEFRA).

#### Urban Buzz National

Increase pollinator habitat, improve management and increase awareness of pollinators in cities across England and Wales

#### Urban Buzz Plymouth

Increase pollinator habitat, improve management and increase awareness of pollinators in Plymouth

#### Urban Buzz Birmingham

Increase pollinator habitat, improve management and increase awareness of pollinators in Birmingham

#### Urban Buzz York

Increase pollinator habitat, improve management and increase awareness of pollinators in York

#### Urban Buzz Cardiff

Increase pollinator habitat, improve management and increase awareness of pollinators in Cardiff

#### School Pollinators

Working in partnership with Learning through Landscapes and others to deliver a HLF pollinator habitat on School grounds, at the same time increase understanding of wild pollinators

#### Species Champions

Species Champions was a project to build webpages to support the MP species champions project with a series of new styled stand alone pages within the Buglife server.

#### Action For Northern Ireland's Invertebrates

Buglife has completed the first stage in a 3 year project covering condition assessment of designated sites and a number of actions to promote and protect invertebrates. We are also acting to remedy known significant identified skills gaps. This project was funded by Northern Ireland Environment Agency.

#### Buglife Manage Canvey Wick

Buglife manage Canvey Wick as a 'Bug Reserve' in partnership with the RSPB, on behalf of the Land Trust. We are responsible for survey and monitoring works and providing technical input into the ongoing management and communications plans.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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### 19 Restricted funds - continued

#### **Thurrock Stepping Stones**

Delivering brownfield habitat creation and enhancement at two key sites in Thurrock in partnership with the **Essex Wildlife Trust**. Work with communities will engage them in their favourite brownfield open spaces and raise awareness of the importance of Thurrock's brownfields for rare wildlife.

#### **Norwich Planning Guide**

Supporting B-Lines work in Norwich

#### **West Thurrock**

Work to secure the management of this important invertebrate site.

#### **Welsh Government**

Core funding enabling Buglife to carry out a variety of roles including public engagement, partner engagement, project development, producing an Invertebrate Conservation Strategy for Wales and developing a series of resources.

#### **Horrid Ground Weaver Spider**

Surveying sites in Plymouth and South Devon to determine the distribution of one of the World's rarest spiders, and carrying out ecological research. Funded by a Crowdfunder appeal, and the Mohammed Bin Zayed Species conservation Trust.

#### **West of England B-Lines**

A project to create a network of B-Lines linking wildflower-rich areas across the West of England from the west to the east, and from the north to the south, linking the Cotswolds with the Mendips, cities to the countryside, and the coast to the hills. A partnership project with Avon Wildlife Trust. Funded by **Cory Environment Trust in Britain**, **Ibstock Cory Environmental Trust**, **Wessex Water**, **Natural England**, **South Gloucestershire Council**, **Bristol Council** and **D'Oyly Carte Charitable Trust**.

#### **South Devon B-Lines**

A project to create a network of B-Lines linking wildflower-rich areas across the South Devon from the west to the east, and from the north to the south, linking Dartmoor with the coast and our towns and cities with the countryside. Partnership project with South Devon AONB. Funded by **South Devon AONB** and **Natural England**.

#### **Torbay's Buzzing**

Planting wildflower meadows, and creating wildflower habitats in public open space in Torbay for the benefit of pollinating insects, and local communities. Funded by **Heritage Lottery Fund** and **Torbay Council**.

#### **South West Bees Project**

The South West Bees Project focuses on bee conservation at a regional scale. The Project is working to improve the status of 23 of our most threatened wild bees in South West England - via survey and research, awareness raising, and practical conservation action.

#### **Bug Storey's**

Is a **John Lyons Trust** funded project to create bug habitats in 5 schools on North London boroughs including engaging the kids in bug home creation.

#### **Fife's Buzzing**

Buglife is working in partnership with Fife Council to increase pollinator habitat and engage people in pollinator conservation in the Kingdom of Fife. This project is funded by **Heritage Lottery Fund** and **Fife Environment Trust**.

#### **LIFE Slamannan Bog Restoration Project**

This landscape-scale raised bog initiative is funded by **WREN** and **EU LIFE**. It will focus on the restoration of over 150 hectares of degraded lowland raised bog on the Slamannan Plateau near Falkirk. This project is being lead by Buglife on behalf of the Central Scotland Bog Forum. Partners include **Forestry Commission Scotland**, **North Lanarkshire Council**, **The Scottish Wildlife Trust**, **RSPB** and **Scottish National Heritage**.

#### **Glorious Green Roofs**

This project will create up to 200m2 of green roof in the Inner Forth area. Funding for this is from **Heritage Lottery Fund**, **EU Life** and **Central Scotland Green Network Trust**.

#### **Bings for Wildlife**

This project will manage two bings (spoil heaps from the former coal mining industry) in Falkirk (**Garibaldi Bing**) and Stirling (**Fallin Bing**) for wildlife and through engagement with volunteers and the local community. This project is funded by **Heritage Lottery Fund** and **EU Life**.

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 19 Restricted funds - continued

#### Bridgeness Biodiversity

This project in the Inner Forth area will manage a brownfield site and a wildflower meadow in Bo'ness. Monthly habitat creation events with volunteers will enhance Open Mosaic Habitat at the brownfield Bridgeness Ship Breakers. The wildflower meadow which has been sown will be further enhanced by volunteers and local school children. This project has funding from Heritage Lottery Fund, Falkirk Environment Trust and EU Life.

#### John Muir Pollinator Way

This project will identify opportunities for grassland creation, enhancement and management along the route of the John Muir Way (and 3km either side of this). Additionally, workshops will promote the creation and management of grasslands and the identification and monitoring of pollinating insects. This project is funded through Scottish Natural Heritage and Central Scotland Ideas fund.

#### Roots to Shoots

Project to raise awareness of woodland invertebrates in Scotland and how these habitats should be managed. Additionally, promoting the recording of wood ants and longhorn beetles through a Citizen Science project. This project is funded through Scottish Natural Heritage.

#### North Lanarkshire's Buzzing

This project will create up to 4ha of flower rich grassland in North Lanarkshire and run bug walks to raise awareness of pollinating insects. This is funded by Scottish Natural Heritage and Postcode Local Trust.

#### Species Champions

Buglife is hosting the Species Champions initiative on behalf of Scottish Environment Link. The initiative aims to match Members of the Scottish Parliament with species that they can promote and champion through their work in the Scottish Parliament.

#### Scottish Rain Gardens

Buglife prepared a campaign for the Scottish Green Infrastructure Forum promoting the use of rain gardens in Scotland to manage surface water in urban areas.

### 20 Analysis of charitable funds

	Balance 1 January 2016 £	Incoming resources £	Resources expended £	Balance 31 December 2016 £
Unrestricted	370,311	467,345	413,413	424,243
Restricted	159,677	1,105,007	1,118,422	146,262
Total funds	<u>529,988</u>	<u>1,572,352</u>	<u>1,531,835</u>	<u>570,505</u>

### 21 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 December 2016 are represented by:			
Tangible fixed assets	1,904	-	1,904
Current assets	499,578	336,581	836,159
Creditors: amounts falling due within one year	(77,239)	(190,319)	(267,558)
	<u>424,243</u>	<u>146,262</u>	<u>570,505</u>

### 22 Commitments under operating leases

At 31 December 2016 the company had annual commitments under non-cancellable operating leases as follows:

	Other 2016 £	2015 £
Expiry date:		
Within one year	19,000	19,000
Between two and five years	<u>14,250</u>	<u>33,250</u>
	<u>33,250</u>	<u>52,250</u>

# BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

## NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

### 23 Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2016 £	Group 2015 £	Charity 2016 £	Charity 2015 £
Net movement in funds	40,517	(172,853)	40,418	(172,854)
Add back depreciation charge	4,059	17,690	4,059	17,690
Deduct interest income shown in investing activities	(3,813)	(7,948)	(3,813)	(7,948)
Decrease (increase in debtors)	(117,846)	(27,477)	(110,086)	(27,448)
Increase (decrease) in creditors	15,445	(29,450)	37	(67,198)
Net cash used in operating activities	<u>(61,638)</u>	<u>(220,038)</u>	<u>(69,385)</u>	<u>(257,758)</u>