

Company Number: 494343

**Bat Conservation Ireland CLG**  
**Annual Report and Financial Statements**  
**for the year ended 31 December 2018**

O'Dwyer Delaney Limited  
Certified Public Accountants and Registered Auditors  
33 Fitzwilliam Street  
Dublin 2  
Republic of Ireland

## **Bat Conservation Ireland CLG**

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## **Bat Conservation Ireland CLG**

### **DIRECTORS AND OTHER INFORMATION**

|                                               |                                                                                                                                             |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Directors</b>                              | Christopher James Peppiatt<br>Brian Keeley<br>Caroline Brigid Shiel                                                                         |
| <b>Company Secretary</b>                      | Tina Aughney                                                                                                                                |
| <b>Company Number</b>                         | 494343                                                                                                                                      |
| <b>Charity Number</b>                         | 13016                                                                                                                                       |
| <b>Registered Office and Business Address</b> | Ulex House<br>Drumheel<br>Lisduff<br>Virginia<br>Cavan<br>Ireland                                                                           |
| <b>Auditors</b>                               | O'Dwyer Delaney Limited<br>Certified Public Accountants and Registered Auditors<br>33 Fitzwilliam Street<br>Dublin 2<br>Republic of Ireland |
| <b>Bankers</b>                                | Bank of Ireland<br>Ashbourne<br>Co. Meath<br>Ireland                                                                                        |

# **Bat Conservation Ireland CLG**

## **DIRECTORS' REPORT**

for the year ended 31 December 2018

The directors present their report and the audited financial statements for the year ended 31 December 2018.

The Company is limited by guarantee not having a share capital.

During the year the company undertook conservation activities including monitoring, educational and research. The company has obtained Government funding and anticipate that this activity will continue into the foreseeable future.

### **Financial Results**

The deficit for the year amounted to €(12,011) (2017 - €(31,260)).

At the end of the year, the company has assets of €207,945 (2017 - €205,864) and liabilities of €26,611 (2017 - €12,519). The net assets of the company have decreased by €(12,011).

### **Directors and Secretary**

The directors who served throughout the year, except as noted, were as follows:

Christopher James Peppiatt  
Brian Keeley  
Caroline Brigid Shiel

The secretary who served throughout the year was Tina Aughney.

There were no changes in shareholdings between 31 December 2018 and the date of signing the financial statements.

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

### **Future Developments**

The directors do not expect any significant changes to its current level of activity in the foreseeable future.

### **Post Statement of Financial Position Events**

There have been no significant events affecting the company since the year-end.

### **Auditors**

O'Dwyer Delaney Limited, (Certified Public Accountants), were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

### **Going Concern**

The company is reliant on the receipt of continued funding from the Government. The directors are confident of receiving this funding and for that reason continue to adopt the going concern basis in the preparation of the accounts.

## Bat Conservation Ireland CLG

### DIRECTORS' REPORT

for the year ended 31 December 2018

#### Accounting Records

To ensure that adequate accounting records are kept in accordance with sections 281 to 285 of the Companies Act 2014, the directors have employed appropriately qualified accounting personnel and have maintained appropriate computerised accounting systems. The accounting records are located at the company's office at Ulex House, Drumheel, Lisduff, Virginia, Cavan.

Signed on behalf of the board



Brian Keeley

Director



Christopher James Peppiatt

Director

Date: 9/11/19

## Bat Conservation Ireland CLG

# DIRECTORS' RESPONSIBILITIES STATEMENT

for the year ended 31 December 2018

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law and regulations.

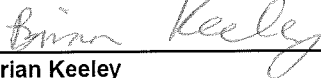
Irish company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard, issued by the Financial Reporting Council. Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:


- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy and enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be readily and properly audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board

  
Brian Keeley

Director

  
Christopher James Peppiatt

Director

Date: 9/11/19

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Bat Conservation Ireland CLG**

### **Report on the audit of the financial statements**

#### **Opinion**

We have audited the financial statements of Bat Conservation Ireland CLG ('the company') for the year ended 31 December 2018 which comprise the Income Statement, the Statement of Financial Position, the Reconciliation of Members' Funds, the Cash Flow Statement and the related notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2018 and of its deficit for the year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 company in accordance with ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the Provisions Available for Audits of Small Entities, in the circumstances set out in note 4 to the financial statements, 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**

We have nothing to report in respect of the following matters in relation to which ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. 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.

In connection with our audit of the financial statements, 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 audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- in our opinion, the Directors' Report has been prepared in accordance with the Companies Act 2014.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited. The financial statements are in agreement with the accounting records.

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

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report. The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

# **INDEPENDENT AUDITOR'S REPORT**

## **to the Members of Bat Conservation Ireland CLG**

### **Respective responsibilities**

#### **Responsibilities of directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement, the directors 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 they 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 directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operation, or has no realistic alternative but to do so.

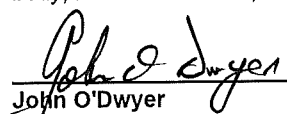
#### **Auditor's responsibilities for the audit of the financial statements**

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 (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is contained in the appendix to this report, located at page 9, which is to be read as an integral part of our report.

#### **The purpose of our audit work and to whom we owe our responsibilities**

Our report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the 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 any responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

  
\_\_\_\_\_  
John O'Dwyer  
for and on behalf of  
**O'DWYER DELANEY LIMITED**  
Certified Public Accountants and Registered Auditors  
33 Fitzwilliam Street  
Dublin 2  
Republic of Ireland

Date: 15/11/19



## **Bat Conservation Ireland CLG**

### **APPENDIX TO THE INDEPENDENT AUDITOR'S REPORT**

#### **Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# Bat Conservation Ireland CLG

## INCOME STATEMENT

for the year ended 31 December 2018

|                                        | Notes | 2018<br>€ | 2017<br>€ |
|----------------------------------------|-------|-----------|-----------|
| Income                                 |       | 142,949   | 152,121   |
| Expenditure                            |       | (154,962) | (183,396) |
| Deficit before interest                |       | (12,013)  | (31,275)  |
| Interest receivable and similar income |       | 2         | 15        |
| Deficit before tax                     |       | (12,011)  | (31,260)  |
| Tax on deficit                         |       | -         | -         |
| Deficit for the year                   |       | (12,011)  | (31,260)  |
| Total comprehensive income             |       | (12,011)  | (31,260)  |

Approved by the board on 9/11/19 and signed on its behalf by:

Brian Keeley  
Brian Keeley  
Director

Christopher James Peppiatt  
Christopher James Peppiatt  
Director

# Bat Conservation Ireland CLG


## STATEMENT OF FINANCIAL POSITION

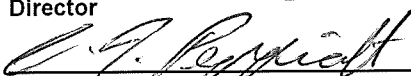
as at 31 December 2018

|                                                       | Notes | 2018<br>€      | 2017<br>€      |
|-------------------------------------------------------|-------|----------------|----------------|
| <b>Current Assets</b>                                 |       |                |                |
| Debtors                                               | 6     | 353            | -              |
| Cash and cash equivalents                             |       | 207,592        | 205,864        |
|                                                       |       | <u>207,945</u> | <u>205,864</u> |
| <b>Creditors: Amounts falling due within one year</b> | 7     | (26,611)       | (12,519)       |
| <b>Net Current Assets</b>                             |       | <u>181,334</u> | <u>193,345</u> |
| <b>Total Assets less Current Liabilities</b>          |       | <u>181,334</u> | <u>193,345</u> |
| <b>Reserves</b>                                       |       |                |                |
| Capital reserves and funds                            |       | 117,460        | 117,460        |
| Income statement                                      |       | 63,874         | 75,885         |
| <b>Members' Funds</b>                                 |       | <u>181,334</u> | <u>193,345</u> |

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the board on 9/4/19 and signed on its behalf by:

  
 Brian Keeley  
 Director

  
 Christopher James Peppiatt  
 Director

**Bat Conservation Ireland CLG**  
**RECONCILIATION OF MEMBERS' FUNDS**  
as at 31 December 2018

|                            | Retained<br>surplus | Special<br>reserve | Total          |
|----------------------------|---------------------|--------------------|----------------|
|                            | €                   | €                  | €              |
| <b>At 1 January 2017</b>   | 107,145             | 117,460            | 224,605        |
| Deficit for the year       | (31,260)            | -                  | (31,260)       |
| <b>At 31 December 2017</b> | 75,885              | 117,460            | 193,345        |
| Deficit for the year       | (12,011)            | -                  | (12,011)       |
| <b>At 31 December 2018</b> | <b>63,874</b>       | <b>117,460</b>     | <b>181,334</b> |

# Bat Conservation Ireland CLG

## CASH FLOW STATEMENT

for the year ended 31 December 2018

|                                                          | Notes | 2018<br>€       | 2017<br>€       |
|----------------------------------------------------------|-------|-----------------|-----------------|
| <b>Cash flows from operating activities</b>              |       |                 |                 |
| Deficit for the year                                     |       | (12,011)        | (31,260)        |
| Adjustments for:                                         |       |                 |                 |
| Interest receivable and similar income                   |       | (2)             | (15)            |
|                                                          |       | <u>(12,013)</u> | <u>(31,275)</u> |
| Movements in working capital:                            |       |                 |                 |
| Movement in debtors                                      |       | (353)           | 5,460           |
| Movement in creditors                                    |       | 14,092          | 6,971           |
|                                                          |       | <u>1,726</u>    | <u>(18,844)</u> |
| Cash generated from/(used in) operations                 |       |                 |                 |
| <b>Cash flows from investing activities</b>              |       |                 |                 |
| Interest received                                        |       | 2               | 15              |
|                                                          |       | <u>1,728</u>    | <u>(18,829)</u> |
| Net increase/(decrease) in cash and cash equivalents     |       | 205,864         | 224,693         |
| Cash and cash equivalents at beginning of financial year |       |                 |                 |
| Cash and cash equivalents at end of financial year       | 12    | <u>207,592</u>  | <u>205,864</u>  |

# Bat Conservation Ireland CLG

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2018

### 1. GENERAL INFORMATION

Bat Conservation Ireland CLG is a company limited by guarantee incorporated in the Republic of Ireland. The registered office of the company is Ulex House, Drumheel, Lisduff, Virginia, Cavan, Ireland which is also the principal place of business of the company. The nature of the company's operations and its principal activities are set out in the Directors' Report. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

### 2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

#### Statement of compliance

The financial statements of the company for the year ended 31 December 2018 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2014.

#### Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A, issued by the Financial Reporting Council.

#### Income

Revenue comprises the invoice value of goods supplied by the company, exclusive of trade discounts and value added tax.

#### Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

#### Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

#### Taxation and deferred taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable income for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the Statement of Financial Position date.

#### Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

# Bat Conservation Ireland CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

### 3. GOING CONCERN

The company is reliant on the receipt of continued funding from the Government. The directors are confident of receiving this funding and for that reason continue to adopt the going concern basis in the preparation of the accounts.

### 4. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other businesses of our size and nature, we use our auditors to prepare and submit tax returns to the Revenue and to assist with the preparation of the financial statements.

### 5. EMPLOYEES

The company had no employees including directors during the year.

| 6. DEBTORS                          | 2018<br>€     | 2017<br>€     |
|-------------------------------------|---------------|---------------|
| Trade debtors                       | 353           | -             |
|                                     | <u>353</u>    | <u>-</u>      |
| 7. CREDITORS                        | 2018<br>€     | 2017<br>€     |
| Amounts falling due within one year |               |               |
| Trade creditors                     | 5,101         | 7,599         |
| Accruals                            | 21,510        | 4,920         |
|                                     | <u>26,611</u> | <u>12,519</u> |

### 8. Contract

|                         |                                                                                                               |
|-------------------------|---------------------------------------------------------------------------------------------------------------|
| Contract                | Irish Bat Monitoring Scheme Ref Code:Contract 1301_BATM15                                                     |
| Purpose of Contract     | Irish Bat Monitoring Programme                                                                                |
| Contract Term           | 4 years (2018-2022)                                                                                           |
| Total Value of Contract | 323,000                                                                                                       |
| <b>Grantor</b>          | <b>Irish Environmental Network on behalf of Department of Communications, Climate Action and Environment.</b> |
| Grant                   | Core Funding                                                                                                  |
| Purpose of Grant        | Core Funding for Bat Conservation Ireland                                                                     |
| Grant Term              | 2017-2018                                                                                                     |
| Total value of Grant    | €17,971                                                                                                       |

# Bat Conservation Ireland CLG

## NOTES TO THE FINANCIAL STATEMENTS

continued

for the year ended 31 December 2018

|                      |                                                                                         |
|----------------------|-----------------------------------------------------------------------------------------|
| Grantor              | NPWS Dept of Arts, Heritage, Regional, Rural & Gaeltacht Affairs                        |
| Grant                | National Bat Distribution Project Ref Code:SPU-C005-2016                                |
| Purpose of Grant     | BATLAS 2020                                                                             |
| Grant Term           | 3 years (2016-2019)                                                                     |
| Total value of Grant | €79,975                                                                                 |
| Grantor              | Northern Ireland Environmental Agency (Natural Environmental Division) Northern Ireland |
| Grant                | Environmental Fund File Ref: NEF 2                                                      |
| Purpose of Grant     | Bat Monitoring in Northern Ireland (Irish Bat Monitoring Programme)                     |
| Grant Term           | 2 years (2017-2018)                                                                     |
| Total Value of Grant | €11,184                                                                                 |

### 9. STATUS

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding € 2.

### 10. CAPITAL COMMITMENTS

The company had no material capital commitments at the year-ended 31 December 2018.

### 11. RELATED PARTY TRANSACTIONS

Tina Aughney is Company Secretary to Bat Conservation and is therefore a connected party. Tina provides the company with contracted consultancy and other services on an arm's length basis. During the year the company made payments of €39,314.52 to Tina Aughney. At the 31st December 2018 there was a balance of €4,859.93 outstanding in respect of these services.

### 12. EVENTS AFTER END OF REPORTING PERIOD

There have been no significant events affecting the company since the year-end.

### 13. CASH AND CASH EQUIVALENTS

|                        | 2018<br>€      | 2017<br>€      |
|------------------------|----------------|----------------|
| Cash and bank balances | <u>207,592</u> | <u>205,864</u> |

### 14. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on

9/11/2019.



BAT CONSERVATION IRELAND CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2018

NOT COVERED BY THE REPORT OF THE AUDITORS

THE FOLLOWING PAGES DO NOT FORM PART OF THE AUDITED FINANCIAL STATEMENTS

**Bat Conservation Ireland CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**TRADING STATEMENT**  
for the year ended 31 December 2018

|                                              | Schedule | 2018<br>€              | 2017<br>€              |
|----------------------------------------------|----------|------------------------|------------------------|
| <b>Income</b>                                |          |                        |                        |
| Irish Bat Monitoring Program                 |          | 83,183                 | 67,743                 |
| Woodland Pilot Monitoring Scheme             |          | -                      | 10,000                 |
| IEN Additional work                          |          | -                      | 1,500                  |
| IEN Core Funding (Department of Environment) |          | 17,971                 | 16,042                 |
| IEN Biodiversity                             |          | 1,800                  | 1,600                  |
| BC Ireland Membership and Donations          |          | 3,545                  | 2,338                  |
| BC Ireland Sales, Conference & Courses       |          | 5,191                  | 9,870                  |
| Once- Off Bat Projects                       |          | 450                    | 9,735                  |
| BATLAS 2020                                  |          | 23,509                 | 33,293                 |
| Heritage Council                             |          | 3,900                  | -                      |
| Bat Group Projects                           |          | 2,800                  | -                      |
| IEN Other funding                            |          | 600                    | -                      |
|                                              |          | <u>142,949</u>         | <u>152,121</u>         |
| Costs                                        | 1        | <u>(119,832)</u>       | <u>(131,475)</u>       |
| Gross surplus                                |          | <u>23,117</u>          | <u>20,646</u>          |
|                                              |          |                        |                        |
| Overhead expenses                            | 2        | <u>(35,130)</u>        | <u>(51,921)</u>        |
|                                              |          | <u>(12,013)</u>        | <u>(31,275)</u>        |
|                                              |          |                        |                        |
| Miscellaneous income                         | 3        | <u>2</u>               | <u>15</u>              |
| <b>Net deficit</b>                           |          | <u><u>(12,011)</u></u> | <u><u>(31,260)</u></u> |

**Bat Conservation Ireland CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 1 : COSTS**  
for the year ended 31 December 2018

|                                     | 2018           | 2017           |
|-------------------------------------|----------------|----------------|
|                                     | €              | €              |
| <b>Costs</b>                        |                |                |
| IEN Biodiversity week               | 550            | 3,400          |
| BC Ireland Grants                   | 7,579          | -              |
| Irish Bat Monitoring Programmes     | 66,827         | 82,483         |
| Once-Off Bat Projects               | 7,288          | -              |
| BATLAS 2020                         | 33,699         | 25,338         |
| Woodland Pilot Monitoring Programme | 1,750          | 17,346         |
| Merchandise                         | -              | 2,637          |
| IEN Other Funding                   | 754            | -              |
| Bat Workshops/ Courses/Walks        | 1,385          | -              |
| Subcontract costs                   | -              | 271            |
|                                     | <u>119,832</u> | <u>131,475</u> |

**Bat Conservation Ireland CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 2 : OVERHEAD EXPENSES**  
for the year ended 31 December 2018

|                                  | 2018<br>€     | 2017<br>€     |
|----------------------------------|---------------|---------------|
| <b>Administration Expenses</b>   |               |               |
| Insurance                        | 3,736         | 3,730         |
| Printing, postage and stationery | 636           | 4,289         |
| Computer costs                   | 852           | 1,288         |
| Motor expenses                   | 261           | 2,815         |
| Hotel, travel & subsistence      | 753           | 2,438         |
| Consultancy fees                 | 1,998         | 2,189         |
| Bank charges                     | 291           | 586           |
| General expenses                 | 22,912        | 25,774        |
| Sundry Expenses                  | -             | 4,972         |
| Auditor's remuneration           | 3,691         | 3,690         |
| Charitable donations             | -             | 150           |
|                                  | <u>35,130</u> | <u>51,921</u> |

**Bat Conservation Ireland CLG**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
**SCHEDULE 3 : MISCELLANEOUS INCOME**  
for the year ended 31 December 2018

|                             | 2018     | 2017      |
|-----------------------------|----------|-----------|
|                             | €        | €         |
| <b>Miscellaneous Income</b> |          |           |
| Bank Interest               | <u>2</u> | <u>15</u> |