

Company Number: 494343

Bat Conservation Ireland CLG
Annual Report and Financial Statements
for the financial year ended 31 December 2019

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

Bat Conservation Ireland CLG

CONTENTS

	Page
Directors and Other Information	3
Directors' Report	4 - 5
Directors' Responsibilities Statement	6
Independent Auditor's Report	7 - 8
Appendix to the Independent Auditor's Report	9
Income Statement	10
Statement of Financial Position	11
Reconciliation of Members' Funds	12
Cash Flow Statement	13
Notes to the Financial Statements	14 - 20
Supplementary Information on Income and Expenditure Account	22

Bat Conservation Ireland CLG

DIRECTORS AND OTHER INFORMATION

Directors	Christopher James Peppiatt Caroline Brigid Shiel Brian Keeley
Company Secretary	Tina Aughney (Resigned 20th February 2020)
Company Number	494343
Charity Number	13016
Registered Office and Business Address	Carmichael House 4-7 North Brunswick Street Dublin 7
Auditors	O'Dwyer Delaney Limited Certified Public Accountants and Registered Auditors 33 Fitzwilliam Street Dublin 2 Republic of Ireland
Bankers	Bank of Ireland Ashbourne Co. Meath Ireland
Members	Brian Keeley (Chairperson) Chris Peppiatt (Treasurer) John Curtin (Secretary) Caroline Shiel Tina Aughney Anna Collins Paul Scott Emma Boston Andrew Fenner

Bat Conservation Ireland CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2019

The directors present their report and the audited financial statements for the financial year ended 31 December 2019.

Principal Activity and Review of the Business

The principle activity of the company is to promote the conservation and study of bats on the island of Ireland and to disseminate information relevant to these objectives. All administrative positions completed by the Council of the Bat Conservation of Ireland are honorary and voluntary

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 both obtained Government funding and been awarded contracts to carry out these activities. The directors anticipate that this activity will continue into the foreseeable future.

Reference and Administrative Details

The organisation is a charitable company with a registered office at Carmichael House, 4-7, North Brunswick Street, Dublin 7. The Charity trades under the name Bat Conservation Ireland. The company's registered number is 494343

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 13016 and is registered with the Charities Regulatory Authority. The charity has a total of 8 trustees.

The day to day management of the charity is directed by the following individuals who are considered key management personnel:

Chair and Company Director: Brian Keeley
Treasurer and Company Director: Chris Peppiatt
Secretary: John Curtin (appointed 20th February 2020)
Company Director: Caroline Shiel
Anna Collins : Council Member
Paul Scott: Council Member
Emma Boston: Council Member
Andrew Fenner: Council Member

Financial Results

The surplus/(deficit) for the financial year after providing for depreciation amounted to €12,011 (2018 - €(12,011)).

At the end of the financial year, the company has assets of €224,893 (2018 - €207,945) and liabilities of €31,548 (2018 - €26,611). The net assets of the company have increased by €12,011.

Directors and Secretary

The directors who served throughout the financial year were as follows:

Christopher James Peppiatt
Caroline Brigid Shiel
Brian Keeley

The secretary who served throughout the financial year was Tina Aughney (Resigned 20th February 2020).

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.

Bat Conservation Ireland CLG

DIRECTORS' REPORT

for the financial year ended 31 December 2019

Post Statement of Financial Position Events

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

The restrictions put in place in the early part of 2020 as a result of Covid 19, have had an impact on the educational activities of Bat Conservation Ireland. Under normal circumstances the organisation would hold a series of bat walks, talks, training courses and workshops to help educate the general public about the importance of bats. Some of these workshops provide a revenue stream to cover educational activities for Bat Conservation Ireland, so we are looking at moving these courses online. As regards the Irish Bat Monitoring Programme, there has been increased administrative preparation to ensure Risk Assessments and Guidelines are provided for survey teams. There initially was uncertainty if surveying could go ahead for the Brown Long-eared Bat Roost counts as this scheme starts in mid-May. As a consequence, until the Irish Government Road Map was published, the roost monitoring was postponed until 1 June 2020. This reduced the first survey period to 2 weeks from a usual 4 weeks and this may have some impact on results and reporting. There are no physical training courses for new volunteers and all training has had to move online. The nature of bat work is sharing the unique experience of watching and listening to bats and this can not be conveyed to the same extent via online training. Due to the fact that bat detectors can not be shared, there is less equipment available for participating volunteers and this may reduce the number of volunteers being able to participate. For the car-based bat monitoring scheme, only family members can be part of a team for each car. This has reduced teams available for the survey and has put extra survey time on the scheme Project Manager to organise new teams or to survey these areas herself. The risks relating to the Irish Bat Monitoring Programme due to Covid 19 restrictions are ongoing, but are being carefully monitored by the Project Managers and the Council and necessary adjustments are being implemented quickly.

Auditors

The auditors, O'Dwyer Delaney Limited, (Certified Public Accountants) have indicated their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Going Concern

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily. The company is reliant on the receipt of continued funding from the Government and the awarding of contracts in order to continue with its activities and objectives. 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.

Statement on Relevant Audit Information

In accordance with section 330 of the Companies Act 2014, so far as each of the persons who are directors at the time this report is approved are aware, there is no relevant audit information of which the statutory auditors are unaware. The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and they have established that the statutory auditors are aware of that information.

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 Carmichael House, 4-7 North Brunswick Street, Dublin 7.

Signed on behalf of the board



Brian Keeley
Director



Christopher James Peppiatt
Director

Date: 24/8/2020

Bat Conservation Ireland CLG

DIRECTORS' RESPONSIBILITIES STATEMENT

for the financial year ended 31 December 2019

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" 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:

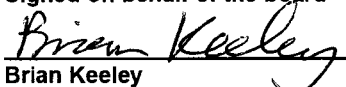
- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify 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, 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.

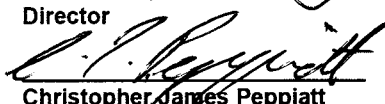
In so far as the directors are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Signed on behalf of the board


Brian Keeley

Director


Christopher James Peppiatt

Director

Date: 24/8/2020

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 financial year ended 31 December 2019 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".

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 2019 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; 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 5 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 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.

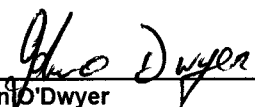
Auditor's responsibilities for the audit of the financial statements

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: 11/9/20

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 financial year ended 31 December 2019

	Notes	2019 €	2018 €
Income	6	115,467	142,949
Expenditure		(103,456)	(154,962)
Surplus/(deficit) before interest		12,011	(12,013)
Interest receivable and similar income		-	2
Surplus/(deficit) for the financial year		12,011	(12,011)
Total comprehensive income		12,011	(12,011)

Approved by the board on 24/8/2020 and signed on its behalf by:


Brian Keeley
Director


Christopher James Peppiatt
Director


Bat Conservation Ireland CLG
STATEMENT OF FINANCIAL POSITION

as at 31 December 2019

	Notes	2019 €	2018 €
Fixed Assets			
Tangible assets	9	954	-
Current Assets			
Debtors	10	3,266	353
Cash and cash equivalents		220,673	207,592
		223,939	207,945
Creditors: Amounts falling due within one year	11	(31,548)	(26,611)
Net Current Assets		192,391	181,334
Total Assets less Current Liabilities		193,345	181,334
Reserves			
Capital reserves and funds		117,460	117,460
Income statement		75,885	63,874
Members' Funds		193,345	181,334

The financial statements have been prepared in accordance with the small companies' regime.

Approved by the board on 24/8/2020 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 2019

	Retained surplus	Special reserve	Total
	€	€	€
At 1 January 2018	75,885	117,460	193,345
Deficit for the financial year	(12,011)	-	(12,011)
At 31 December 2018	63,874	117,460	181,334
Surplus for the financial year	12,011	-	12,011
At 31 December 2019	75,885	117,460	193,345

Bat Conservation Ireland CLG
CASH FLOW STATEMENT

for the financial year ended 31 December 2019

	Notes	2019 €	2018 €
Cash flows from operating activities			
Surplus/(deficit) for the financial year		12,011	(12,011)
Adjustments for:			
Interest receivable and similar income		-	(2)
Depreciation		94	-
		<u>12,105</u>	<u>(12,013)</u>
Movements in working capital:			
Movement in debtors		(2,913)	(353)
Movement in creditors		4,694	14,092
		<u>13,886</u>	<u>1,726</u>
Cash flows from investing activities			
Interest received		-	2
Payments to acquire tangible fixed assets		(1,048)	-
		<u>(1,048)</u>	<u>2</u>
Net cash (used in)/generated from investment activities		<u>(1,048)</u>	<u>2</u>
Net increase in cash and cash equivalents		12,838	1,728
Cash and cash equivalents at beginning of financial year		207,592	205,864
Cash and cash equivalents at end of financial year	17	<u>220,430</u>	<u>207,592</u>

Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2019

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 Carmichael House, 4-7 North Brunswick Street, Dublin 7 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.

Bat Conservation Ireland CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

2. SUMMARY OF SIGNIFICANT 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 2019 have been prepared on the going concern basis and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102).

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" issued by the Financial Reporting Council.

The company qualifies as a small company as defined by section 280A of the Companies Act 2014 in respect of the financial year, and has applied the rules of the 'Small Companies Regime' in accordance with section 280C of the Companies Act 2014.

Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received. The following specific policies are applied to particular categories of income:

" Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

" Income from government contracts and other grants, whether 'capital' or 'revenue 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. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity is recognised within income from donations and legacies. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance and included within income from charitable activities.

" Donated services and facilities are included at the fair value to the charity where this can be quantified. Donations in kind are included at their estimated value to the foundation in both revenue and expenditure in the year of receipt. Donated facilities are included as both income and expenses at the value to the charity where this can be quantified and a third party is bearing the cost. Where it is not practicable to measure the value of the resource with sufficient reliability the income is included in the financial period when the resource is sold. An asset is recognised only when those services are used for the production of an asset and the services received will be capitalised as part of the cost of an asset. Where it cannot be quantified the value is recognised when sold. The value of services provided by volunteers has not been included in these accounts. Resources received from nonexchange transactions for which the entity has benefited include:

- Volunteer services

" Investment income is included when receivable.

" Incoming resources from charitable trading activities are accounted for when earned which is usually when the risk and rewards of ownership transfers; the sale can be reliably measured and it is probable there will be future inflows of economic activity.

EXPENDITURE

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

" Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

" Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for trustees and costs linked to the strategic management of the charity including the cost of trustee meetings.

" Expenditure in the form of grants to local partners and beneficiaries is recognised as part of the costs of charitable activities.

Bat Conservation Ireland CLG

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

" Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage as set out in Note 13.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	15% Straight line
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The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

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.

Borrowing costs

Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

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

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 13016.

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.

3. DEPARTURE FROM COMPANIES ACT 2014 PRESENTATION

The directors have elected to present an Income and Expenditure Account instead of a Profit and Loss Account in these financial statements as this company is a not-for-profit entity.

4. GOING CONCERN

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all "non-essential" businesses were ordered to close temporarily.

The company is reliant on the receipt of continued funding from the Government and the awarding of contracts. 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.

5. 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.

Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

6. INCOME

The income for the financial year has been derived from:-

	2019 €	2018 €
Monitoring Schemes	84,922	83,183
IEN Core Funding (Department of the Environment)	16,426	17,971
IEN Biodiversity	1,600	1,800
BC Ireland Membership and Donations	3,125	3,545
BC Ireland sales, conferences & Courses	10,670	5,191
Once off Bat Projects	-	450
BATLAS 2020	21,225	23,509
Heritage Council	-	3,900
Bat Group Projects	1,800	2,800
IEN other funding	1,277	600
Project Monies deferred	(25,578)	-
	<u>115,467</u>	<u>142,949</u>

All income arose in Ireland.

The whole of the company's income is attributable to its market in the Republic of Ireland and is derived from the principal activity of the provision of bat monitoring

7. OPERATING SURPLUS/(DEFICIT)

	2019 €	2018 €
Operating surplus/(deficit) is stated after charging:		
Depreciation of tangible fixed assets	94	-
	<u>94</u>	<u>-</u>

8. EMPLOYEES

The average monthly number of employees, during the financial year was 3, (2018 - 0).

9. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2019	-	-
Additions	1,048	1,048
	<u>1,048</u>	<u>1,048</u>
At 31 December 2019	1,048	1,048
Depreciation		
At 1 January 2019	-	-
Charge for the financial year	94	94
	<u>94</u>	<u>94</u>
At 31 December 2019	94	94
Net book value		
At 31 December 2019	<u>954</u>	<u>954</u>

10. DEBTORS

	2019 €	2018 €
Trade debtors	3,266	353
	<u>3,266</u>	<u>353</u>

Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

11. CREDITORS	2019	2018
Amounts falling due within one year	€	€
Amounts owed to credit institutions	243	-
Trade creditors	494	5,101
Taxation	1,543	-
Accruals	3,690	21,510
Deferred Income	25,578	-
	<u>31,548</u>	<u>26,611</u>

12. TAXATION	2019	2018
	€	€
Creditors:		
PAYE	1,543	-
	<u>1,543</u>	<u>-</u>

13. State Funding	
Contract	NPWS, Dept of Arts, Heritage, Regional, Rural & Gaeltacht Affairs
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
Grantor	Irish Environmental Network on behalf of Department of Communications, Climate Action and Environment.
Grant	Core Funding
Purpose of Grant	Core Funding for Bat Conservation Ireland
Grant Term	2018-2019
Total value of Grant	€16,426
Contract	NPWS Dept of Arts, Heritage, Regional, Rural & Gaeltacht Affairs
Contract	National Bat Distribution Project Ref Code:SPU-C005-2016
Purpose of Contract	BATLAS 2020
Contract Term	3 years (2016-2019)
Total value of Contract	€79,975

Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

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	1year (2018-2019)
Total Value of Grant	€6,962

14. 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.

15. CAPITAL COMMITMENTS

The company had no material capital commitments at the financial year-ended 31 December 2019.

16. EVENTS AFTER END OF REPORTING PERIOD

In the first half of 2020, the Covid-19 virus spread worldwide. In common with many other countries, the Irish government issued guidance and restrictions on the movement of people designed to slow the spread of this virus. In early March 2020, many businesses closed voluntarily and throughout the month more restrictions were placed on people and businesses. On 28th March, all “non-essential” businesses were ordered to close temporarily.

The restrictions put in place in the early part of 2020 as a result of Covid 19, have had an impact on the educational activities of Bat Conservation Ireland. Under normal circumstances, the organisation would hold a series of bat walks, talks, training courses and workshops to help educate the general public about the importance of bats. Some of these workshops provide a revenue stream to cover educational activities for Bat Conservation Ireland, so the organisation is looking at moving these courses online. As regards the Irish Bat Monitoring Programme, there has been increased administrative preparation to ensure Risk Assessments and Guidelines are provided for survey teams. There initially was uncertainty if surveying could go ahead for the Brown Long-eared Bat Roost counts, as this scheme starts in mid-May. As a consequence, until the Irish Government Road Map was published, the roost monitoring was postponed until 1 June 2020. This reduced the first survey period to 2 weeks from a usual 4 weeks and this may have some impact on results and reporting. There are no physical training courses for new volunteers and all training has had to move online. The nature of bat work is sharing the unique experience of watching and listening to bats and this cannot be conveyed to the same extent via online training. Due to the fact that bat detectors cannot be shared, there is less equipment available for participating volunteers and this may reduce the number of volunteers being able to participate. For the car-based bat monitoring scheme, only family members can be part of a team for each car. This has reduced teams available for the survey and has put extra survey time on the scheme Project Manager to organise new teams or to survey these areas herself. The risks relating to the Irish Bat Monitoring Programme due to Covid 19 restrictions are ongoing, but are being carefully monitored by the Project Managers and the Council and necessary adjustments are being implemented quickly.

17. CASH AND CASH EQUIVALENTS

	2019	2018
	€	€
Cash and bank balances	220,673	207,592
Bank overdrafts	(243)	-
	220,430	207,592

Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 December 2019

18. DEFERRED PROJECT INCOME

The deferred income included in Creditors relates to monies received in 2019 relating to projects carried out in 2020. €6,000 of the deferred income relates to the delivery of BATLAS final reporting in 2020.

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the board of directors on 13.08.20.

BAT CONSERVATION IRELAND CLG

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2019

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
DETAILED INCOME AND EXPENDITURE ACCOUNT
for the financial year ended 31 December 2019

	2019	2018
	€	€
Income		
Irish Bat Monitoring Program	84,922	83,183
IEN Core Funding (Department of Environment)	16,426	17,971
IEN Biodiversity	1,600	1,800
BC Ireland Membership and Donations	3,125	3,545
BC Ireland Sales, Conference & Courses	10,670	5,191
Once- Off Bat Projects	-	450
BATLAS 2020	21,225	23,509
Heritage Council	-	3,900
Bat Group Projects	1,800	2,800
IEN Other funding	1,277	600
Project Money Deferred	(25,578)	-
	<u>115,467</u>	<u>142,949</u>
Expenditure		
IEN Biodiversity week	-	550
BC Ireland Grants	4,152	7,579
Irish Bat Monitoring Programmes	23,318	66,827
Once-Off Bat Projects	1,159	7,288
BATLAS 2020	3,481	33,699
Woodland Pilot Monitoring Programme	-	1,750
IEN Other Funding	-	754
Bat Workshops/ Courses/Walks	2,030	1,385
Wages and salaries	51,465	-
Social welfare costs	4,943	-
Management expenses	1,645	-
Insurance	3,851	3,736
Printing, postage and stationery	74	636
Computer costs	1,192	852
Motor expenses	89	261
Hotel, travel & subsistence	-	753
Legal and professional	758	-
Consultancy fees	-	1,998
Bookkeeping & Payroll	601	-
Bank charges	253	291
General expenses	181	22,912
Subscriptions	380	-
Auditor's remuneration	3,690	3,691
Depreciation	94	-
Charitable donations	100	-
	<u>103,456</u>	<u>154,962</u>
Miscellaneous income		
Bank interest	-	2
	<u>12,011</u>	<u>(12,011)</u>