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Overall Certificate

For Financial Statements

Section 347 (2)(b), Companies Act 2014

Company Name: Bat Conservation Ireland CLG

Company Number: 494343

Financial Year: 1 January 2025 to 31 December 2025

CERTIFICATE:

We hereby certify that all financial statement documents which are required under Part 6 of the Companies Act 2014 to be annexed to this annual return, have been so annexed, and that they are true copies of the originals, or information extracted from the originals, laid or to be laid before the relevant general meeting, or presented to the member(s).

John Curtin

John Curtin
Director

10 August 2026

Brian Keeley

Brian Keeley
Secretary

10 August 2026

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Company Number: 494343

Bat Conservation Ireland CLG

Annual Report and Financial Statements

for the financial year ended 31 December 2025

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Bat Conservation Ireland CLG
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Bat Conservation Ireland CLG
DIRECTORS AND OTHER INFORMATION

Directors	Christopher James Peppiatt (Resigned 5 June 2026) (Resigned 5 June 2026) Brian Keeley Caroline Brigid Shiel John Curtin Eimear Barrett (Appointed 16 June 2025)
Company Secretary	Brian Keeley
Company Number	494343
Charity Number	20039417
Registered Office	Carmichael House 4-7 North Brunswick Street Dublin 7
Business Address	Carmichael House 4-7 North Brunswick Street Dublin 7 Republic of Ireland
Auditors	O'Dwyer Delaney Limited Chartered Certified Accountants and Statutory Auditors 33 Fitzwilliam Street Dublin 2
Bankers	Bank of Ireland Frederick Street Ashbourne Co Meath
Members	Eimear Barrett (Treasurer) John Curtin (Chairperson) Emma Boston Caroline Shiel (Chairperson) Chris Peppiatt (Resigned on 8 March 2025) (Treasurer) Brian Keeley (Secretary) Jason Guile Ronan O'Connor (Disengaged from council in 2025) Ruth Hanniffy

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Bat Conservation Ireland CLG
DIRECTORS' REPORT
for the financial year ended 31 December 2025

The directors present their report and the audited financial statements for the financial year ended 31 December 2025.

Principal Activity and Review of the Business
The principal 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 with 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 20039417 and is registered with the Charities Regulatory Authority. The charity has a total of 7 trustees.

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

Co-Chairs and Company Directors: Brain Keeley, John Curtin, Caroline Shiel & Eimear Barrett
Treasurer and Company Director: Eimear Barrett
Secretary: Brian Keeley
Council Members: Brain keeley (Secretary), Eimear Barrett(Treasurer), John Curtin (Chairperson), Caroline Shiel (Chairperson), Emma Boston, Jason Guile, Ruth Hanniffy, Chis Peppiatt(Resigned), Ronan O'Connor (Disengaged from council in 2025),

Financial Results
The surplus for the financial year after providing for depreciation amounted to €25,848 (2024 - €78,909).

At the end of the financial year, the company has assets of €466,911 (2024 - €448,119) and liabilities of €14,809 (2024 - €21,865). The net assets of the company have increased by €25,848.

Directors and Secretary
The directors who served throughout the financial year, except as noted, were as follows:

Christopher James Peppiatt (Resigned 5 June 2026) (Resigned 5 June 2026)
Brian Keeley
Caroline Brigid Shiel
John Curtin
Eimear Barrett (Appointed 16 June 2025)

The secretary who served throughout the financial year was Brian Keeley.

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

Future Developments
In line with its outlined function of conservation of Ireland's bat species, it is the intention of the governing board of Bat Conservation Ireland to assess the feasibility of purchasing a bat roost under threat , in order to conserve it. This would cost in the region of €75,000 which would come out of current funds held by the company.

Post Statement of Financial Position Events
There have been no significant events affecting the company since the financial year-end.

Auditors
The auditors, O'Dwyer Delaney Limited, (Chartered Certified Accountants), continue in office in accordance with section 383(2) of the Companies Act 2014.

Going Concern
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.

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Bat Conservation Ireland CLG
DIRECTORS' REPORT
for the financial year ended 31 December 2025

Reserve Policy
Each year the directors consider the appropriate level of free financial reserves. They review the company's requirements and consider that a reasonable basis for setting a minimum level of reserves is to hold enough monies in reserve to cover nine months of overheads and costs to cover any potential drop in revenues. It is the intention of the directors to hold sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly.

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

John Curtin

John Curtin
Director

10 August 2026

Caroline Shiel

Caroline Brigid Shiel
Director

10 August 2026

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Bat Conservation Ireland CLG
DIRECTORS' RESPONSIBILITIES STATEMENT
for the financial year ended 31 December 2025

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 that 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.

Disclosure of Information to Auditor
Each persons who are directors at the date of approval of this report confirms that:
- 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

John Curtin

John Curtin
Director

10 August 2026

Caroline Shiel

Caroline Brigid Shiel
Director

10 August 2026

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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 2025 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 the 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” issued in the United Kingdom by the Financial Reporting Council.

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 2025 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 described below 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 the 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
In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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
In our opinion, based on the work undertaken in the course of the audit, we report that:
- 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
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are 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 and the financial statements are in agreement with the accounting records.

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INDEPENDENT AUDITOR'S REPORT
to the Members of Bat Conservation Ireland CLG

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 requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the Company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements
As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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, if 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 the 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.

Tara Sherlock

Tara Sherlock
for and on behalf of
O'DWYER DELANEY LIMITED
Chartered Certified Accountants and Statutory Auditors
33 Fitzwilliam Street
Dublin 2

10 August 2026

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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.

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Bat Conservation Ireland CLG
INCOME STATEMENT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Income	**6**	**347,029**	390,720
Expenditure		**(321,181)**	(311,811)
Surplus for the financial year		**25,848**	78,909
Total comprehensive income		**25,848**	78,909

Approved by the board on 10 August 2026 and signed on its behalf by:

John Curtin
John Curtin
Director

Caroline Shiel
Caroline Brigid Shiel
Director

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Bat Conservation Ireland CLG
STATEMENT OF FINANCIAL POSITION
as at 31 December 2025

	Notes	2025 €	2024 €
Current Assets			
Debtors	**10**	**5,945**	22,390
Cash and cash equivalents		**460,966**	425,729
		466,911	448,119
Creditors: amounts falling due within one year	**12**	**(14,809)**	(21,865)
Net Current Assets		**452,102**	426,254
Total Assets less Current Liabilities		**452,102**	426,254
Reserves			
Capital reserves and funds		**117,460**	117,460
Retained surplus		**334,642**	308,794
Members' Funds		**452,102**	426,254

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

Approved by the board on 10 August 2026 and signed on its behalf by:

John Curtin

John Curtin
Director

Caroline Shiel

Caroline Brigid Shiel
Director

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Bat Conservation Ireland CLG
RECONCILIATION OF MEMBERS' FUNDS
as at 31 December 2025

	Retained surplus	Special reserve	Total
	€	€	€
At 1 January 2024	229,885	117,460	347,345
Surplus for the financial year	78,909	-	78,909
At 31 December 2024	308,794	117,460	426,254
Surplus for the financial year	25,848	-	25,848
At 31 December 2025	**334,642**	**117,460**	**452,102**

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Bat Conservation Ireland CLG
CASH FLOW STATEMENT
for the financial year ended 31 December 2025

	Notes	2025 €	2024 €
Cash flows from operating activities			
Surplus for the financial year		**25,848**	78,909
Adjustments for:			
Depreciation		**-**	381
		25,848	79,290
Movements in working capital:			
Movement in debtors		**16,445**	(7,927)
Movement in creditors		**(7,056)**	(66,463)
Cash generated from operations		**35,237**	4,900
Net increase in cash and cash equivalents		**35,237**	4,900
Cash and cash equivalents at beginning of financial year		**425,729**	420,829
Cash and cash equivalents at end of financial year	**11**	**460,966**	425,729

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Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

1. General Information

Bat Conservation Ireland CLG is a company limited by guarantee incorporated in Ireland. The registered office of the company is Carmichael House, 4-7 North Brunswick Street, Dublin 7. 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. 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 2025 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 non-exchange 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

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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.
- 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 assets and depreciation
Tangible 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 assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment	-	25% Straight line

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.

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

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.

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Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

6. Income

The income for the financial year is analysed as follows:

	2025 €	2024 €
By Category:		
Monitoring Schemes	**117,009**	139,284
Woodland Pilot Bat Survey	**52,859**	55,185
IEN Core Funding (Department of the Environment)	**47,761**	51,479
IEN Biodiversity	**3,300**	3,200
BC Ireland Membership and Donations	**8,285**	11,812
BC Ireland sales, conferences & Courses	**49,907**	20,403
Once off Bat Projects	**15,932**	65,552
Heritage Council	**25,583**	40,000
Bat Group Projects	**6,098**	2,349
IEN other funding	**20,295**	1,456
	347,029	390,720

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

	2025 €	2024 €
Operating surplus is stated after charging:		
Depreciation of tangible assets	**-**	381

8. Employees

The average monthly number of employees, including directors, during the financial year was 4, (2024 - 3).

9. Tangible assets

	Fixtures, fittings and equipment €	Total €
Cost		
At 1 January 2025	2,430	2,430
At 31 December 2025	2,430	2,430
Depreciation		
At 1 January 2025	2,430	2,430
At 31 December 2025	2,430	2,430
Net book value		
At 31 December 2025	**-**	**-**

10. Debtors

	2025 €	2024 €
Trade debtors	**2,116**	21,877
Prepayments	**3,829**	513
	5,945	22,390

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Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

11. Cash and cash equivalents

	2025	2024
	€	€
Cash and bank balances	**460,966**	425,729

12. Creditors
Amounts falling due within one year

	2025	2024
	€	€
Trade creditors	**5,892**	636
Taxation	**3,639**	2,993
Other creditors	**-**	3,911
Accruals	**5,278**	4,325
Deferred Income	**-**	10,000
	14,809	21,865

13. Taxation

	2025	2024
	€	€
Creditors:		
PAYE	**3,639**	2,993

14. State Funding

Grantor	**NPWS, Department of Housing, Local Government and Heritage**
Grant	Irish Bat Monitoring Scheme Ref Code: Contract SPU C018-2022
Purpose of Grant	Irish Bat Monitoring Programme
Grant Term	5 years (2022-2027)
Total value of Grant	€536,866
Grantor	**NPWS, Department of Housing, Local Government and Heritage**
Grant	Woodland Bat Monitoring Scheme 2025
Purpose of Grant	Data & Statistical Analysis and Reporting
Grant Term	2025
Total value of Grant	€16,629
Grantor	**Irish Environmental Network (IEN) - Department of the Environment, Climate and Communications**
Grant	Biodiversity Hub 2025
Purpose of Grant	Shadow Nature Restoration Plan Project: Lesser Horseshoe Bat Landscape Connectivity & Species Recovery
Grant Term	2025
Total Value of Grant	€16,369

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Bat Conservation Ireland CLG
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 December 2025

Grantor	**The Heritage Council**
Grant	Heritage Organisation Support Fund CH4276
Purpose of Grant	Supporting Bat Conservation Efforts Across Ireland
Grant Term	2025
Total Value of Grant	€15,583
Grantor	**Irish Environmental Network (IEN) - Department of the Environment, Climate and Communications**
Grant	Core Funding
Purpose of Grant	Core Funding for Bat Conservation Ireland
Grant Term	2025
Total Value of Grant	€47,761
Grantor	**Northern Ireland Environment Agency (Natural Environment Division)**
Grant	Irish Bat Monitoring Programme (IBMP) - Northern Ireland project - EF 28
Purpose of Grant	Bat Monitoring in Northern Ireland
Grant Term	2024-2025
Total Value of Grant	€23,009
Grantor	**Kildare County Council/Longford County Council/Offlay County Council/Louth County Council/Kilkenny County Council/Meath County Council/Monaghan County Council/Sligo County Council/Limerick County Council/Donegal County Council/Wicklow County Council**
Grant	Woodland Bat Monitoring Survey - LBAF Funding 2025
Purpose of Grant	Woodland Monitoring Pilot Scheme
Grant Term	2025
Total Value of Grant	€36,230
Grantor	**NPWS, Department of Housing, Local Government and Heritage**
Grant	Assessing the Roost Resource of Lesser Horseshoe Bats in Ireland
Purpose of Grant	Using Species Distribution Models to Identify Potential New Roost Sites of the Lesser Horseshoe Bat in Ireland
Grant Term	2025
Total Value of Grant	€5,932

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Grantor	**The Heritage Council**
Grant	Heritage Organisation Support Fund D19028
Purpose of Grant	Supporting Bat Conservation Efforts Across Ireland
Grant Term	2024-2025
Total Value of Grant	€50,000

15. 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.

16. Capital commitments

The company had no material capital commitments at the financial year-ended 31 December 2025.

17. Events After the End of the Reporting Period

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

18. Deferred Project Income

The company had no deferred project income balances at 31 December 2025.

19. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 10 August 2026.