

REGISTERED COMPANY NUMBER: 4132695 (England and Wales)
REGISTERED CHARITY NUMBER: 1092293
SCOTTISH CHARITY NUMBER: SCO40004

CONSOLIDATED
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
BUGLIFE - THE INVERTEBRATE CONSERVATION
TRUST

GMP Audit Limited
82 High Street
Tenterden
Kent
TN30 6JG

**BUGLIFE - THE INVERTEBRATE CONSERVATION
TRUST**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Message from the Chair and Vice-Chair

This is our first year as trustees of Buglife and what a first year it has been! Our first impression of Buglife was that of a charity in the middle of a global pandemic and we have both been extremely impressed with how well the board, leadership team, and staff had been delivering on the charitable purposes and mission in very challenging times. The writing of this report and looking back on 2021 has reminded us of the breadth of Buglife's activities and achievements - an impressive list for a small charity in normal times and even more impressive in a time of a global pandemic. Our thanks go to staff, trustees, and volunteers for working through this together and to our members for staying with us. Our mission has never been more relevant. We are proud to write that Buglife is now in an even better position to meet the challenges of saving the small things that run the planet and delivering on our 2021-2030 strategy.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Buglife's charitable purposes and mission

Our purposes are:

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

Our vision is for a wildlife-rich planet where other species thrive alongside people.

Our mission is to achieve Buglife's aims, we will work to stop the extinction of invertebrate species and to achieve sustainable populations of invertebrates.

The outcomes sought by Buglife are laid out in a new strategy (2021-2030) which was finalised in 2020. Three intended outcomes are for a World that:

- (a) Has room for invertebrates
- (b) Is safe for invertebrates
- (c) Has friendlier relationships with invertebrates

In pursuing these outcomes, the Trustees have due regard to the Charity Commission's guidance on public benefit.

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Significant activities

In line with the above overarching principles, this report sets out to exemplify some of our main activities and achievements in 2021.

UK Environment Bill and State of Nature Campaign

Environment Act achieved Royal Assent. This is the first dedicated environment act for 30 years and marks a significant milestone in environmental legislation. Key legally binding targets have been included within the Act and include a 2030 target to halt species decline, following a long-term campaign from environmental organisations of which Buglife is a member.

Several areas were promoted by Buglife staff including:

Light Pollution Amendment

An amendment requiring the Government to set a light pollution reduction target for England, was debated in the House of Lords. The amendment was well received and supported by many peers during the debate (no-one spoke against it). The amendment was however not taken to vote at Report Stage so never became part of the Bill.

Pollinators and Pesticides Amendment

Despite a petition of 65,000 signatures handed to the Secretary of State for the Environment, MPs voted 297 to 182 against the House of Lords amendment on protecting pollinators against pesticides. The amendment would have ensured that assessments on the long-term effects of a pesticide on Honeybees and wild pollinators took place before it was approved pesticide use.

Bugs Matter

Last summer we partnered with Kent Wildlife Trust for a UK-wide launch of the Bugs Matter survey - which uses "bug splats" on cars to monitor the health of insect populations. 5,000 people registered for the scheme.

EU Pollinator Action Plans

Buglife has partnered with the IUCN to deliver a contract to develop Pollinator Actions Plans for Europe. Following the first stage of this work which involved identifying a potential focus for these plans, we are now developing an action plan for pollinators in the Canary Islands.

Invasive Non-native Species

We responded to a call for prioritisation of Invasive Alien Species to undergo risk assessment in Europe. Four species recommended by Buglife have been taken forward: Chinese Mystery Snail (*Bellamya chinensis*), Kentucky River Crayfish (*Orconectes juvenilis*), Red-clawed Crayfish (*Cherax quadricarinatus*), and Malaysian Trumpet-snail (*Melanoides tuberculatus*).

A horizon scanning exercise was undertaken in Scotland to identify potential future invaders. The top ten potential invaders include seven invertebrate species: Slipper Limpet (*Crepidula fornicata*); Australian Flatworm (*Australoplana sanguinea*); Southampton Flatworm (*Caenoplana bicolor*); Brown Kontikia Flatworm (*Kontikia andersoni*); Obama Flatworm (*Obama nungara*); Asiatic Clam (*Corbicula fluminea*); Zebra and Quagga Mussels (*Dreissena* spp.). At present this exercise has only focused on Scotland but will be replicated in other countries.

Pharmaceuticals in Freshwaters

In September we published our report: 'Pharmaceuticals in freshwater environments and their potential effects on freshwater invertebrates'.

OBJECTIVES AND ACTIVITIES

Bayer Neonics Case

Our nine-year court battle with Bayer came to an end with the European Court of Justice rejecting Bayer's arguments on appeal. The appeal judges solidified EC's authority to take sweeping action to prevent environmental harm and to justify doing so on the basis of the precautionary principle. Bayer's attempt to constrain the pesticide approval process evidence base to data gathered and submitted by themselves was given short shrift, the judges said "the conclusion [by the EC] that the approval criteria are no longer satisfied may be based on any new knowledge, in so far as it is scientific or technical, regardless of the source or document from which it comes" and "contrary to what Bayer CropScience claims, an exhaustive risk assessment cannot be required in a situation where the precautionary principle is applied".

Local Nature Recovery Strategies

Buglife contributed to the Wildlife & Countryside Link response to the 'LNRS: how to prepare and what to include' consultation. Buglife also supported elements of the pilot LNRSs to properly identify and incorporate species priorities.

Planning and Site Safeguard

Involvement in site safeguarding remains selective, with efforts focused on applications affecting nationally significant sites and key policy areas. The designation of the Swanscombe Peninsula as an SSSI was an important success for our campaign to prevent the destruction of habitats that are home to 50 red listed species. Main focus has been:

- **Swanscombe/London Resort**, Kent (under threat)
- **Littlebrook Power Station**, Kent (Shrill Carder Bee enhancement)
- **Arena Essex**, Thurrock (under threat)
- **Coul Links**, Sutherland (saved, but soon to be under threat again)
- **Lower Thames Crossing**, Kent and Essex (several sites potentially under threat)
- **School Wood**, Highlands (saved)
- **St Andrews Lake**, Kent (under threat)
- **Barony Colliery**, East Ayrshire (under threat)

Important Invertebrate Areas

Mapping Important Invertebrate Areas (IIA) are nationally or internationally significant places for the conservation of invertebrates and the habitats upon which they rely. They are essential to help prevent extinctions and help to target conservation activity to encourage sustainable populations of invertebrates across the UK. Over 50 IIAs have now been fine-scale mapped, including the complete Wales network in 2021, which will shortly be shared with key stakeholders alongside detailed profile documents to support their use.

B-Lines

Most invertebrate species are declining because their habitats are so fragmented, and the intervening land so hostile, that they are unable to move north to keep track with the changing climate. B-Lines provides a template for wildflower habitat restoration so that a network of stepping stones of habitat can be created, enabling species to move north as their habitats in the south become climatically unsuitable. The UK B-Lines map was completed in 2020 and in March the complete map was launched by Steve Backshall at an online event involving 450 experts and land management practitioners. An accompanying 'B-Lines: Insect Superhighways' report and B-Lines animation have helped to promote its ambitions to more landowners and a wider audience.

- Environmental Land Management Test and Trial - Buglife and Defra have completed an Environmental Land Management (ELM) Test and Trial (T&T) project. This investigated the incentives, challenges and barriers to creating landscape scale wildflower-rich habitat for pollinators along B-Lines.
- The North Cornwall Bees project has been focusing on finalising draft management plans and landowner agreements for sites that will together create or restore over 20ha of wildflower-rich grasslands.

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

- Severn B-Lines has been creating wildflower-rich grasslands with green hay and native wildflower seed in sites along the Shropshire B-Line. Environment Minister Rebecca Pow MP visited the project and awarded Buglife Officer Kate Jones with a "Nature Hero" certificate in recognition of the project's inspirational achievements.
- A South West Pollinator Study, commissioned by Kier to identify and prioritise potential road verges for wildflower enhancements in the road network in the south west has been completed.
- Work with the Defence Infrastructure Organisation (DIO) to showcase how B-Lines can be delivered across the Ministry of Defence landholdings is underway.
- Peterborough B-Lines is entering it's final few months of delivery, with the focus on the development of online resources to support future wildflower delivery and engaging the local community with pollinators, and supporting discussions with Peterborough City Council.
- London B-Lines discussions have been continuing including early discussions with potentially interested local authority partners and community focused groups who would be able to help develop local community projects that meet their needs more appropriately.
- Project development is also continuing in the Scottish Borders to progress Pollinators along the Tweed, in Tayside with Angus Council and Perth & Kinross Council, Belfast with Belfast City Council, Cheltenham, King's Lynn and Newport.
- Buglife's B-Lines map for Scotland won the Nature of Scotland innovation award.
- Neath Port Talbot B-Lines - Buglife attended the Swansea Science festival and delivered 4 workshops in partnership with a local artist.

Back from the Brink

After five years of activity, work drew to a close on this multi-million pound National Heritage Lottery Funded partnership project between Natural England and Rethink Nature (the seven species conservation charities). The project has helped to save 96 species from extinction and has benefitted 118 species. There were 185 million opportunities to hear about Back from the Brink, with almost 60,000 people were directly engaged - including 4,000 volunteers.

- **Ancients of the Future** Our work with Plantlife and Bat Conservation Trust veteranised 300 trees, undertook 32 surveys and provided management advice for 20 nationally important sites to safeguard the future of ancient tree and decaying wood species.
- **Narrow-headed Ant** Working closely with the Devon Wildlife Trust, two new populations of the Narrow-headed Ant (*Formica exsecta*) were introduced.
- **Ladybird Spider** The project's work with the Ladybird spider partnership increased the total number of populations of this charismatic spider from 15 to 19.
- **Shrill Carder Bee** Partnership working with the Bumblebee Conservation Trust successfully brought together the delivery work of both organisations in the Thames Estuary and Somerset.
- **Shifting Sands** Our work with Natural England and Plantlife for the Wormwood Moonshiner (*Amara fusca*) included using night-time torching surveys to visit all extant populations of Field Wormwood in the Brecks, known as the key foodplant for the beetle.
- **Limestone's Living Legacies** Work with Butterfly Conservation had huge success in recording the Rock-rose Pot Beetle (*Cryptocephalus primarius*) in the Cotswolds, and providing essential land management training.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Natur am Byth! and Species on the Edge

Development continued of new multi-year and multi-million pound species conservation projects in Wales and Scotland based on the Rethink Nature/Statutory Nature Conservation Body approach pioneered by Back from the Brink in England. Nature am Byth! has been awarded development funding by the National Heritage Lottery Fund and Buglife is employing new officers to develop work, particularly as we are leading the project in the Gower and Swansea area. In Scotland the development stage is well underway and a full four-and-a-half-year species recovery programme bid will shortly be submitted to the National Lottery Heritage Fund.

The All-Ireland Pollinator Plan

Buglife was consulted on the development of the 2021-25 iteration of this plan and we are working in partnership with individuals and other NGOs such as the National Trust and Ulster Wildlife to develop on-the-ground delivery of B-Lines across NI.

37 people attended the on-line All-Ireland Entomology Meeting that we delivered with the Royal Entomological Society (RES).

NI Surveys

In Northern Ireland we have undertaken extensive invertebrate surveys to establish the status of endangered species. This has included working with the Northern Ireland Environment Agency at Black Lough ASSI, Derrycoony Lough ASSI, Kilroosky ASSI, Summerhill Lough ASSI and Brackagh Bog ASSI.

Surveys were completed for Narrow-mouthed Whorl Snail (*Vertigo angustior*) and Northern Colletes Bee (*Colletes floralis*) at National Trust sites along the North Coast. While the Jewels of Lough Erne project surveyed for colourful reed beetles and included a citizen science survey and an outdoor training session.

Farm and Pollinator Talks and Events

Buglife have delivered a number of pollinator online talks, including 'B-Lines and the Farmed Environment', for farmers and land managers.

West of England Pollinators

A very positive meeting was held with the policy team of the West of England Mayor Dan Norris to discuss what can be done for pollinators in the region.

Sewage (Inland Waters) Bill - Private Members Bill

Buglife prepared an MP briefing for the second reading of the Sewage (Inland Waters) Bill, due to take place in late January.

UK Genetic Engineering Deregulation Consultation

The Government is consulting on a proposal to treat organisms that have been genetically modified such that they "could have been developed using traditional breeding methods" as if they are not Genetically Modified Organisms at all.

Pesticide National Action Plan

With partnership in the Pesticide Collaboration we submitted a consultation response to the Government's proposed National Action Plan - a requirement of the Sustainable Use Directive.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES

Trustee and President Changes

Following a competitive recruitment process, five new Trustees joined the Board in 2021. They bring major capabilities to Buglife in entomological science, conservation insight, business management, strong links with the government and non-governmental environmental sector, public understanding of science and communications.

Chairman, Prof Steve Ormerod, stepped down at the 2021 AGM at the end of his term. Eugenie Regan was appointed as the new Chair with Richard Powell OBE as Vice-Chair.

In addition, at the AGM Professor Germaine Greer stepped down as President after 15 years of service, she was warmly thanked and appointed as Buglife's first Emeritus President and Steve Backshall, long-term Buglife Vice-President, was appointed the new President.

In December we were saddened to hear of the passing of the world famous entomologist, scientist, author and conservationist Edward O Wilson at the age of 92. Edward O Wilson had been a Buglife Vice-President for 18 years and will be remembered as a superb ant ecologist who became the leading proponent of biodiversity conservation.

Volunteers

Volunteers have been active across the geographic span and activity breadth of the charity, for example in the following areas of work:

- Supporting our office
- Delivering pollinator action in towns and cities
- Recording biological data, for instance Narrow-headed Ants
- Leading or advising on conservation issues
- Restoring degraded lowland raised bogs
- Developing our farm advice work

We have a number of regular volunteers, but hundreds of people who help with projects and others who contribute biological records. During the year we received over 1,800 hours of volunteer time. If these hours were to be valued and included within the Statement of Financial Activities, then the income and corresponding costs would be £18,000. Volunteering opportunities in 2021 were limited due to Covid precautions.

Buglife has 38 formal member organisations, mostly invertebrate specialist societies or nature conservation charities. Working with our member organisations often helps the volunteers in those charities contribute effectively to nature conservation activities.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

We continue to review our Fundraising Policy, taking account of our experience. We do not use external fundraising organisations.

We continue to explore ways of increasing unrestricted funds to complement our very successful project work. This includes work on membership offers, ways of securing resources from members and supporters through additional services, and continuing to develop relationships with corporate donors. In 2021 we received significant corporate donations from Creepy Scrawlers, Taylor Wimpey, Outdoor Sports Co, PAUL, and Papillon Dartmoor Distillery, while Trekmates donated a considerable amount of outdoor clothing to Buglife. In recent years legacies have added significantly to the charity's unrestricted income. The most substantial grant giver in support of our project and delivery work was the National Lottery Heritage Fund, and there was substantial support also received from the Esmée Fairbairn Foundation, the Kasuma Trust, the Network for Social Change, the Taurus Foundation and the Monksgate Fund.

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

FINANCIAL REVIEW

Financial position

Restricted funding increased by 5.59% to £820,507 (2020: £777,091), the charity successfully bid for a variety of grants that has allowed it to expand and develop the range of project work it undertook during the year.

Funds raised with no restrictions were £548,019 (2020: £795,753). This was down on the previous year largely due to the receipt of fewer unrestricted grants, donations and other income.

Over the period total income exceeded total expenditure by £195,296 (2020: £350,238).

Investment policy and objectives

The trustees have the power to invest in such assets as they see fit.

The trustees have considered the most appropriate policy for investing funds and have utilised Money Market deposits of varying fixed terms to ensure access to funds as projects roll. Other than in the current account the amount invested with any bank has been limited to £85K to minimise risk.

Reserves policy and going concern

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

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be between 3 and 6 months of total staff and other core charity expenditure. At the end of December 2021, free reserves stood at £833,249, equating to approximately 7.9 months cover. The trustees view this to be an adequate position considering current uncertainty relating to Brexit and Covid-19, and recent unpredicted income which turned 2021 from a modest budgeted spend down into an actual surplus.

The charity is planning a reorganisation that will include recruiting new posts in fundraising, conservation delivery and administration. These plans should result in the reserves dropping back below the six-month reserves level over the next two years.

FUTURE PLANS

Last year Buglife produced a new strategy that runs from 2021 to 2030 and this year we signed off a business plan for 2022-25. It follows the themes set out in the strategy to make sure that there is more 'room for invertebrates, that the land is 'safe for invertebrates' and that humans develop 'friendlier relationships with invertebrates'. The business plan includes over 180 aims and targets, including:

- Secure an additional 3,000 hectares filled with wildflowers within B-Lines by the end of 2025.
- Start nine new species recovery projects by the end of 2023.
- Get traction with our campaigns and advocacy work on pesticides, light pollution, biosecurity, peat, pharmaceuticals and vet meds.
- Improve engagement of diverse groups of people with invertebrate conservation, with metrics developed relating to membership and engagement with activities by 2023.
- Increase unrestricted income to £665,000 in 2025.
- Move all our internal systems and processes to a paperless basis by 2023.
- To continue our good record of staff survey results, by maintaining 70% of scores above sector average.

To ensure we can step up to the growing challenge of halting the declines of invertebrates we are reorganising the charity, including recruiting seven new posts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association and the company was incorporated 29 December 2000 as amended by special resolutions dated 7 February 2002, 17 May 2002, 18 July 2008, 11 May 2013, 31 May 2014, 30 May 2015 and 14 April 2021. The charity was registered with the Charity Commission (registered number 1092293) on 30 May 2002, with the OSCR (registered number SC040004) in 2016, and has submitted an interest in registering with the Charity Commission for NI.

Recruitment, appointment, induction and training of trustees

Recruitment is carried out with reference to the Charity Commission's guidelines. Trustees are appointed at the Annual General Meeting by ordinary resolution, but the Board can appoint additional or replacement trustees during the course of the year. Trustees appointed by the Board hold office until the following Annual General Meeting at which they are subject to formal appointment.

Trustees can serve no more than 10 years. He or she will subsequently be eligible for re-appointment following a break of at least one year, and may be co-opted by the Board at an earlier date if it is deemed necessary to retain his or her specialist skills.

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

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

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

The Trustees have complied with the duty in section 4 of the 2006 Charities Act to have due regard to guidance published by the Charity Commission, including public benefit guidance.

Organisational structure

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

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

Related parties

None of our trustees receive remuneration or benefits from their work with the charity. Any connection between a trustee or senior manager of the charity with a partner organisation or contracted individual or company must be disclosed to the full board of trustees.

Buglife has 38 company member organisations, mainly invertebrate specialist societies or nature conservation charities. Company members are entitled to attend Board meetings and vote at the AGM.

Buglife is a member of several umbrella bodies that discuss, determine and promote joint policies, positions and activities. These include Invertebrate Link, Wildlife and Countryside Link, Scottish Environment Link, Welsh Environment Link and the European Habitats Forum. The charity is part of Rethink Nature with six other species conservation charities who are generating joint projects and initiatives and investigating further ways to work more effectively in achieving our similar objectives.

In 2015 we launched Buglife Services, a wholly owned subsidiary company, to undertake our contract work, which will return any surplus earned to Buglife. Directors are appointed by the Board of Trustees.

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Pay policy for senior staff

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

Risk management

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

Covid-19 Risks

The Charity has operated within COVID-19 guidelines by government including provision of hand sanitiser and wipes and creating space for employees when needed in the office. Office work has been limited by the number of people that can be in the office at any one time with home working still strong in the charity.

- As is well recognised, the Coronavirus pandemic has created a unique and worrying situation for business and the economy as a whole - not just in the UK but across the world.

- This has inevitably impacted on the charity sector which is dependent on the generosity and goodwill of industry and the general public for its income.

- We are mindful that we are ultimately dependent on the state of the economy to maintain subscriptions and donations and it has therefore behoved us to take necessary precautions to ensure the continued good health of the organisation in these circumstances.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

4132695 (England and Wales)

Registered Charity number

1092293

Scottish Charity number

SC040004

Registered office

G.06
Future Business Centre
London Road
Peterborough
PE2 8AN

Trustees

Professor Stephen Ormerod (resigned 19/6/2021)
Christopher Spreadbury - Treasurer
Sarah Dawkins (appointed 29/3/2021)
Richard Forster
Rachel Hooper
Michael Johnston (appointed 29/3/2021)
Angus McCullough QC (resigned 19/6/2021)
Wendy Brooks
Richard Powell OBE - Vice Chair (appointed 29/3/21)
Eugenie Regan - Chair (appointed 29/3/2021)
Nina Seale (appointed 29/3/2021)
Julie Smith (resigned 19/6/2021)
Hayley Coristine (resigned 23/3/2022)
Michael McCarthy (resigned 8/2/2021)

**BUGLIFE - THE INVERTEBRATE CONSERVATION
TRUST**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Auditors

GMP Audit Limited
82 High Street
Tenterden
Kent
TN30 6JG

Solicitors

Greenwoods
Monkstone House
City Road
Peterborough
PE1 1JE

President

Steve Backshall MBE

Emeritus President

Professor Germaine Greer

Vice Presidents

Nick Baker
Professor Edward O Wilson (RIP 26/12/21)
Alan Stubbs
Maya Leonard
Gillian Burke

CEO

Matt Shardlow

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Buglife - The Invertebrate Conservation Trust for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**BUGLIFE - THE INVERTEBRATE CONSERVATION
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, GMP Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 25 June 2022 and signed on its behalf by:

Eugenie Regan - Trustee



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

Opinion

We have audited the financial statements of Buglife - The Invertebrate Conservation Trust (the 'parent charitable company') and its subsidiaries (the 'Group') for the year ended 31 December 2021 which comprise the Group Statement of Financial Activities, the Group and Charity Balance Sheet, the Group Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and parent's charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 or Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Group and parent's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management which included consideration of known or suspected instances of non-compliance with laws and regulations and fraud.
- Reviewing, evaluating and testing systems and controls to assess their effectiveness to prevent and detect irregularities.
- Identifying, reviewing and testing of journal entries.
- Challenging assumptions and judgements made by management in respect of significant accounting estimates.
- Reviewing minutes of Board Meetings for known or suspected instances of non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from that events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one due to error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



GMP Audit Limited, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
82 High Street
Tenterden
Kent
TN30 6JG

12 July 2022

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	361,640	-	361,640	546,774
Charitable activities	5				
Practical Conservation		-	292,721	292,721	382,343
Education and Advocacy		-	146,091	146,091	124,536
Policy and Campaigning		-	43,902	43,902	26,798
Research, Survey & Advice		182,389	210,522	392,911	412,154
Fundraising		-	127,271	127,271	75,277
Investment income	4	3,990	-	3,990	4,962
Total		548,019	820,507	1,368,526	1,572,844
EXPENDITURE ON					
Raising funds	6	41,076	107,973	149,049	119,544
Charitable activities	7				
Practical Conservation		54,793	236,953	291,746	311,319
Education and Advocacy		73,094	134,231	207,325	216,740
Policy and Campaigning		148,225	38,569	186,794	194,978
Research, Survey & Advice		135,892	202,425	338,317	380,025
Total		453,080	720,151	1,173,230	1,222,606
NET INCOME		94,939	100,357	195,296	350,238
RECONCILIATION OF FUNDS					
Total funds brought forward		738,310	223,410	961,720	611,482
TOTAL FUNDS CARRIED FORWARD		833,249	323,767	1,157,016	961,720

The notes form part of these financial statements

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**CONSOLIDATED BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	8,407	-	8,407	563
Investments	14	-	-	-	-
		8,407	-	8,407	563
CURRENT ASSETS					
Debtors	15	97,170	224,037	321,207	172,529
Cash at bank		797,529	305,019	1,102,548	1,028,831
		894,699	529,056	1,423,755	1,201,360
CREDITORS					
Amounts falling due within one year	16	(69,857)	(205,289)	(275,146)	(240,203)
NET CURRENT ASSETS		824,842	323,767	1,148,609	961,157
TOTAL ASSETS LESS CURRENT LIABILITIES		833,249	323,767	1,157,016	961,720
NET ASSETS		833,249	323,767	1,157,016	961,720
FUNDS	18				
Unrestricted funds				833,249	738,310
Restricted funds				323,767	223,410
TOTAL FUNDS				1,157,016	961,720

The Group and parent charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011 and Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005.

The notes form part of these financial statements

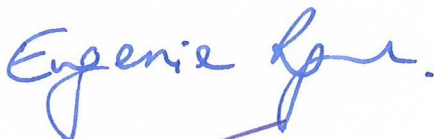
**BUGLIFE - THE INVERTEBRATE CONSERVATION
TRUST**

**CONSOLIDATED BALANCE SHEET - continued
31 DECEMBER 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2022 and were signed on its behalf by:

Eugenie Regan - Trustee



Christopher Spreadbury - Trustee



The notes form part of these financial statements

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**CHARITY BALANCE SHEET
31 DECEMBER 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	13	8,407	-	8,407	563
Investments	14	100	-	100	100
		8,507	-	8,507	663
CURRENT ASSETS					
Debtors	15	122,109	224,037	346,146	196,964
Cash at bank		768,350	305,019	1,073,369	1,000,138
		890,459	529,056	1,419,515	1,197,102
CREDITORS					
Amounts falling due within one year	16	(65,729)	(205,289)	(271,018)	(236,057)
NET CURRENT ASSETS		824,730	323,767	1,148,497	961,045
TOTAL ASSETS LESS CURRENT LIABILITIES		833,237	323,767	1,157,004	961,708
NET ASSETS		833,237	323,767	1,157,004	961,708
FUNDS	18				
Unrestricted funds				833,237	738,298
Restricted funds				323,767	223,410
TOTAL FUNDS				1,157,004	961,708

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011 and Section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005.

The notes form part of these financial statements

**BUGLIFE - THE INVERTEBRATE CONSERVATION
TRUST**

**CHARITY BALANCE SHEET - continued
31 DECEMBER 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 June 2022 and were signed on its behalf by:



Eugenie Regan - Trustee

Christopher Spreadbury - Trustee



The notes form part of these financial statements

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>78,996</u>	<u>391,917</u>
Net cash provided by operating activities		<u>78,996</u>	<u>391,917</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(9,269)	(780)
Sale of tangible fixed assets		-	-
Interest received		<u>3,990</u>	<u>4,962</u>
Net cash (used in)/provided by investing activities		<u>(5,279)</u>	<u>4,182</u>
Change in cash and cash equivalents in the reporting period		73,717	396,099
Cash and cash equivalents at the beginning of the reporting period		<u>1,028,831</u>	<u>632,732</u>
Cash and cash equivalents at the end of the reporting period		<u>1,102,548</u>	<u>1,028,831</u>

The notes form part of these financial statements

**BUGLIFE - THE INVERTEBRATE CONSERVATION
TRUST**

**NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING
ACTIVITIES**

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	195,296	350,238
Adjustments for:		
Depreciation charges	1,425	931
Interest received	(3,990)	(4,962)
(Increase)/decrease in debtors	(148,678)	101,398
Increase/(decrease) in creditors	34,943	(55,688)
Net cash provided by operations	<u>78,996</u>	<u>391,917</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
Net cash			
Cash at bank	<u>1,028,831</u>	<u>73,717</u>	<u>1,102,548</u>
Total	<u>1,028,831</u>	<u>73,717</u>	<u>1,102,548</u>

The notes form part of these financial statements

1. STATUTORY INFORMATION

Buglife - The Invertebrate Conservation Trust is a private charitable company limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the reference and administrative details in the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Preparation of accounts on a going concern basis

The trustees reported a cash inflow of £73,717 for the year. The trustees are of the view that the charity will continue for the next 12 months.

Income

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

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

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

Interest receivable

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

Expenditure

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

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

2. ACCOUNTING POLICIES - continued

Government grants

Government grants are treated the same as other restricted grants and the income is recognised on the same basis as described above. Expenses are recognised in accordance with the above policy.

Support costs

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

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

Apportionment of costs between projects

Where a cost is attributable to a specific project the cost is allocated to that project.

Where a cost is attributed to two or more project, the cost is apportioned between the appropriate projects. Wages are apportioned between projects based upon the budgeted time required at the outset of each project.

Tangible fixed assets

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

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

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating leases

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

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

Donated services

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

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. ACCOUNTING POLICIES - continued

Financial instruments

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

Debtors

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

Cash at bank and in hand

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

Creditors

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Investments

Investments in subsidiaries are measured at cost less accumulated impairment.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	164,298	95,051
Legacies	4,127	168,904
Grants	88,526	198,500
Subscriptions	104,689	84,319
	<u>361,640</u>	<u>546,774</u>

Donated Services

Buglife obtains considerable support from volunteers. During the year we received 1,800 hours (2020 - 440) in voluntary contributions ranging from individuals volunteering for practical conservation projects to scientists, overseas volunteers, managerial volunteers, students, survey workers, administrators and researchers. If these hours were to be valued, and included within the Statement of Financial Activities then the income and corresponding costs would be £18,000 (2020 - £4,400).

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>3,990</u>	<u>4,962</u>

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. INCOME FROM CHARITABLE ACTIVITIES

	Practical Conservation £	Education and Advocacy £	Policy and Campaignin £
Grants	219,253	100,134	43,902
Donations	30,472	-	-
Consultancy	42,996	45,957	-
Other income	-	-	-
	<u>292,721</u>	<u>146,091</u>	<u>43,902</u>

		2021	2020
	Research, Survey & Advice £	Fundraising £	Total activities £
Grants	136,314	113,039	612,642
Donations	-	-	30,472
Consultancy	70,995	14,232	174,180
Other income	<u>185,602</u>	-	<u>185,602</u>
	<u>392,911</u>	<u>127,271</u>	<u>1,002,896</u>

			2020
		Total activities £	Total activities £
Grants		615,959	615,959
Donations		17,901	17,901
Consultancy		142,604	142,604
Other income		<u>244,644</u>	<u>244,644</u>
		<u>1,021,108</u>	<u>1,021,108</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Growing Our Countries	43,609	39,190
Putting Bugs on the Map	4,600	4,001
Neonicotinoids Campaign	-	2,000
Esmee Fairbairn Foundation B-Lines	80,000	60,000
Growing B-Lines Fundraiser	32,500	10,833
National Lottery Heritage Fund Covid-19 Fund	-	49,500
Action for Northern Ireland's Invertebrates	41,413	35,055
Blue Ground Beetle	1,832	13,964
West Glamorgan Pollinators & Freshwater	-	8,034
Resilient Gwent	1,177	8,882
Neath Port Talbot - BLines	-	8,477
Searching for Scabious	-	13,443
Future Freshwater	2,063	5,823
Scotland's Buzzing	6,409	7,327
Garnocks Buzzing	2,135	5,684
West Lothian's Buzzing	10,353	24,376
Central Scotland B-Lines 2019	42,860	111,616
Falkirk Peatland Project	-	196,058
Cairngorms B-Lines	-	2,620
Scottish Beetles	3,132	4,127
Scottish Spiders	1,922	2,269
Northern February Red	-	2,680
Swanscombe	13,000	-
Cannock Chase	3,893	-
Severn B-Lines	166,600	-
Old Chalk New Downs	565	-
SEAMS School Projects	9,006	-
London B-Lines	<u>24,700</u>	-
Carried forward	491,769	615,959

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2021 £	2020 £
Brought forward	491,769	615,959
Moondance	7,750	-
Wales Green Recovery Fund	34,355	-
Natur am Byth - Swansea Bay	9,861	-
Natur am Byth - Yellow Sally	1,324	-
North Cornwall B-Lines	36,471	-
Thatchers Strawberry Line	460	-
Scotlands North Coast 500 B-Lines	7,503	-
NatureScot 21-22	23,149	-
	<u>612,642</u>	<u>615,959</u>

6. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Staff costs	64,610	53,445
Other direct costs	85,044	65,951
Support costs (see note 8)	(605)	148
	<u>149,049</u>	<u>119,544</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Practical Conservation	296,624	(4,877)	291,747
Education and Advocacy	210,392	(3,069)	207,323
Policy and Campaigning	189,332	(2,538)	186,794
Research, Survey & Advice	342,191	(3,874)	338,317
	-	-	-
	<u>1,038,539</u>	<u>(14,358)</u>	<u>1,024,181</u>

Direct costs consists of salary costs and other direct costs comprising of consultancy charges, contractors, equipment and materials, and project recharges of general support and fundraising costs.

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. SUPPORT COSTS

	General support costs £	Governance costs £	Totals £
Practical Conservation	(9,702)	4,825	(4,877)
Education and Advocacy	(6,285)	3,216	(3,069)
Policy and Campaigning	(5,111)	2,573	(2,538)
Research, Survey & Advice	(8,698)	4,824	(3,874)
Fundraising	(1,248)	643	(605)
	<u>(31,044)</u>	<u>16,081</u>	<u>(14,963)</u>

The Trust initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between fundraising and the four key charitable activities.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	9,178	6,790
Depreciation - owned assets	1,425	931
Other operating leases	<u>17,152</u>	<u>11,220</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

The charity trustees were not paid and did not receive any other benefits from employment with the Trust or its subsidiary in the year (2020:£nil).

Trustees' expenses

Trustees are entitled to reimbursement for expenses incurred on behalf of the charity. During the year trustees were reimbursed a total of £nil (2020: £nil) which related to travel and subsistence. No charity trustees received payment for professional or other services supplied to the charity (2020: £nil).

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	714,782	671,921
Social security costs	58,328	60,712
Pension costs	<u>42,918</u>	<u>42,529</u>
	<u>816,028</u>	<u>775,162</u>

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

The average monthly head count was 26 staff (2020: 25 staff) and the average monthly number of full-time equivalent employees (including casual and part time staff) during the year was as follows:

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	2021	<i>2020</i>
Conservation, education, policy and rese	17	<i>15</i>
Fundraising	1	<i>1</i>
Administration	3	<i>3</i>
	<u>21</u>	<i><u>19</u></i>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	<i>2020</i>
£60,001 - £70,000	<u>1</u>	<i><u>1</u></i>

Pension contributions on behalf on these staff members during the year were £5,386 (2020 £5,374)

KEY MANAGEMENT PERSONNEL

The key management personnel of the parent charity , the trust, comprise the trustees and the Chief Executive Officer, Conservation Director, Fundraising and Communications Director, Head of Finance, Facilities & Administration and Head of Human Resources. The total employee benefits of the key management personnel of the trust were £286,364 (2020: £292,359).

12. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	546,774	-	546,774
Charitable activities			
Practical Conservation	-	382,343	382,343
Education and Advocacy	-	124,536	124,536
Policy and Campaigning	-	26,798	26,798
Research, Survey & Advice	244,017	168,137	412,154
Fundraising	-	75,277	75,277
Investment income	<u>4,962</u>	<u>-</u>	<u>4,962</u>
Total	795,841	777,091	1,572,844
EXPENDITURE ON			
Raising funds	47,196	72,200	119,396
Charitable activities			
Practical Conservation	78,461	232,858	311,319
Education and Advocacy	91,762	124,978	216,740
Policy and Campaigning	171,826	23,152	194,978
Research, Survey & Advice	164,488	215,537	380,025
Fundraising	148	-	148
Total	<u>553,881</u>	<u>668,725</u>	<u>1,222,606</u>

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	241,872	108,366	350,238
RECONCILIATION OF FUNDS			
Total funds brought forward	496,438	115,044	611,482
TOTAL FUNDS CARRIED FORWARD	<u>738,310</u>	<u>223,410</u>	<u>961,720</u>

13. TANGIBLE FIXED ASSETS

<i>Group & Charity</i>	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2021	3,621	6,564	10,185
Additions	6,959	2,310	9,269
Disposals	<u>-</u>	<u>(1,995)</u>	<u>(1,995)</u>
At 31 December 2021	<u>10,580</u>	<u>6,879</u>	<u>17,459</u>
DEPRECIATION			
At 1 January 2021	3,621	6,001	9,622
Charge for year	967	458	1,425
Eliminated on disposal	<u>-</u>	<u>(1,995)</u>	<u>(1,995)</u>
At 31 December 2021	<u>4,588</u>	<u>4,464</u>	<u>9,052</u>
NET BOOK VALUE			
At 31 December 2021	<u>5,992</u>	<u>2,415</u>	<u>8,407</u>
At 31 December 2020	<u>-</u>	<u>563</u>	<u>563</u>

14. FIXED ASSET INVESTMENTS

Charity

	Shares in group undertaking £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	<u>100</u>
NET BOOK VALUE	
At 31 December 2021	<u>100</u>
At 31 December 2020	<u>100</u>

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

14. FIXED ASSET INVESTMENTS - continued

There were no investments outside the UK.

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

The summary of turnover and expenditure of Buglife Services for 31 December 2021 is as follows:

	2021	2020
	£	£
Turnover	-	-
Cost of sales and administration costs	(81)	88
Donation from the charity	<u>81</u>	<u></u>
	<u></u>	<u></u>
Net Profit	-	88
Amounts gift aided to the charity	<u>-</u>	<u>(88)</u>
Retained in subsidiary	<u>-</u>	<u>-</u>

The aggregate of assets and liabilities for Buglife Services for 31 December 2021 is as follows:

	2021	2020
	£	£
Fixed assets	-	-
Current assets	29,179	28,693
Current liabilities	<u>(29,079)</u>	<u>(28,593)</u>
Total net assets	<u>100</u>	<u>100</u>
Aggregate share capital and reserves	<u>100</u>	<u>100</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Group	2021	2020
	£	£
Other debtors	311,956	167,721
Prepayments	<u>9,251</u>	<u>4,808</u>
	<u>321,207</u>	<u>172,529</u>
 Charity	 2021	 2020
	£	£
Amounts owed by group undertakings	24,951	24,467
Other debtors	311,944	167,689
Prepayments	<u>9,251</u>	<u>4,808</u>
	<u>346,146</u>	<u>196,964</u>

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Group		
Trade creditors	57,806	65,212
Accruals and deferred income	173,014	150,683
Accrued expenses	<u>44,326</u>	<u>24,308</u>
	<u>275,146</u>	<u>240,203</u>
	2021	2020
	£	£
Charity		
Trade creditors	57,806	65,212
Accruals and deferred income	173,014	150,683
Accrued expenses	<u>40,198</u>	<u>20,162</u>
	<u>271,018</u>	<u>236,057</u>

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

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	<u>6,710</u>	<u>5,610</u>

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS

	At 1/1/21 £	Net Movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	738,310	94,939	833,249
Restricted funds			
Biodiversity Action	10,000	-	10,000
Ladybird Spider	5,591	(4,600)	991
Growing our Countries	7,273	16,677	23,950
Swanscombe	-	2,999	2,999
Putting Bugs on the Map	3,069	(2,946)	123
Neonicotinoids	7,362	(7,362)	-
B-Lines	13,348	25,972	39,320
Bee Together	431	(431)	-
Esmee Fairbairn Foundation B-Lines	9,162	659	9,821
Growing B-Lines Fundraiser	(215)	3,749	3,534
Severn B-Lines	-	74,288	74,288
Changing Chalk	(1,314)	7,798	6,484
MoD B-Lines	-	3,237	3,237
London B-Lines	-	3,900	3,900
Action For Northern Ireland's Invertebrates	848	429	1,277
Reed beetles	(1)	1	-
Canvey Wick	1,225	-	1,225
Wrexham Industrial Estate Living Levels	481	(481)	-
Giving Nature a Home	2,561	(238)	2,323
AWT B-Lines	-	107	107
Lord Mayor's Fund Cardiff	4,425	(580)	3,845
Blue Ground Beetle	(844)	844	-
Neath Port Talbot Green Infrastructure	1,580	(1,580)	-
Resilient Gwent	647	(1,018)	(371)
Neath Port Talbot - Blines	8,149	(5,193)	2,956
Searching for Scabious	2,236	(2,236)	-
Moondance	-	3,590	3,590
Natur am Byth - Swansea Bay	-	1,551	1,551
Natur am Byth - Yellow Sally	-	85	85
Plantfiles Magnificant Meadows	-	1,000	1,000
South West Bees Project	327	-	327
Defra - ELMS	141	(141)	-
Farm Advice	200	(200)	-
Blue Ground Beetle - Devon	627	3,213	3,840
North Cornwall B-Lines	-	10,352	10,352
Fantastic Freshwater	832	(832)	-
Scotland's Buzzing	(840)	840	-
Garnocks Buzzing	(1,794)	(1,066)	(2,860)
West Lothian's Buzzing	925	503	1,428
Falkirk's Pollinator Way	4,366	(295)	4,071
Central Scotland B-Lines 2019	(4,956)	4,956	-
Falkirk Peatland Project	139,235	(43,761)	95,474
SEAMS School Projects	7,306	2,969	10,275
Scottish Beetles	(38)	38	-
Scottish Spiders	(898)	898	-
Northern February Red	1,963	-	1,963
NatureScot 21-22	-	2,660	2,660

**BUGLIFE - THE INVERTEBRATE CONSERVATION
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

	<u> </u>	<u> </u>	<u> </u>
	<u>223,410</u>	<u>100,357</u>	<u>323,767</u>
TOTAL FUNDS	<u>961,720</u>	<u>195,296</u>	<u>1,157,016</u>

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	548,019	(453,080)	94,939
Restricted funds			
Ladybird Spider	-	(4,600)	(4,600)
Growing our Countries	43,609	(26,932)	16,677
Swanscombe	13,000	(10,001)	2,999
Cannock Chase	3,893	(3,893)	-
Putting Bugs on the Map	4,600	(7,546)	(2,946)
Neonicotinoids	-	(7,362)	(7,362)
B-Lines	27,972	(2,000)	25,972
Bee Together	2,565	(2,996)	(431)
Esme Fairbairn Foundation B-Lines	80,000	(79,341)	659
Peterborough B-Lines	6,208	(6,208)	-
Growing B-Lines Fundraiser	32,500	(28,751)	3,749
Severn B-Lines	166,600	(92,312)	74,288
Changing Chalk	13,956	(6,158)	7,798
Old Chalk New Downs	565	(565)	-
MoD B-Lines	5,000	(1,763)	3,237
London B-Lines	25,700	(21,800)	3,900
Action For Northern Ireland's Invertebrates	41,413	(40,984)	429
Reed beetles	4,193	(4,192)	1
NT Ireland	10,132	(10,132)	-
Wrexham Industrial Estate Living Levels	14,410	(14,891)	(481)
Giving Nature a Home	10,732	(10,970)	(238)
AWT B-Lines	5,106	(4,999)	107
Lord Mayor's Fund Cardiff	-	(580)	(580)
Blue Ground Beetle	1,833	(989)	844
Neath Port Talbot Green Infrastructure	-	(1,580)	(1,580)
Resilient Gwent	11,770	(12,788)	(1,018)
Neath Port Talbot - Blines	42,766	(47,959)	(5,193)
Searching for Scabious	-	(2,236)	(2,236)
KWT Local Places for Nature	3,783	(3,783)	-
Moondance	7,750	(4,160)	3,590
Wales Green Recovery Fund	34,354	(34,354)	-
My Wild City	1,153	(1,153)	-
Rock Rose pot beetle Workshop	225	(225)	-
Natur am Byth - Swansea Bay	9,861	(8,310)	1,551
Natur am Byth - Yellow Sally	1,324	(1,239)	85
Plantfiles Magnificent Meadows	1,120	(120)	1,000
Cornwall Mud Snails	500	(500)	-
Defra - ELMS	2,514	(2,655)	(141)
Farm Advice	4,113	(4,313)	(200)
Blue Ground Beetle - Devon	3,213	-	3,213
SW Pollinator Study	8,306	(8,306)	-
St Mellion Contract	565	(565)	-
North Cornwall B-Lines	38,472	(28,120)	10,352
Thatchers Strawberry Line	460	(460)	-
Fantastic Freshwater	2,062	(2,894)	(832)
Scotland's Buzzing	6,409	(5,569)	840

**BUGLIFE - THE INVERTEBRATE CONSERVATION
TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Garnocks Buzzing	2,136	(3,202)	(1,066)
West Lothian's Buzzing	10,353	(9,850)	503
Falkirk's Pollinator Way	-	(295)	(295)
Central Scotland B-Lines 2019	42,860	(37,904)	4,956
Falkirk Peatland Project	-	(43,761)	(43,761)
SEAMS School Projects	9,006	(6,037)	2,969
Scottish Beetles	3,132	(3,094)	38
Scottish Spiders	1,922	(1,024)	898
Pollinators Along The Tweed	25,739	(25,739)	-
Scotlands North Coast 500 B-Lines	7,503	(7,503)	-
NatureScot 21-22	23,149	(20,489)	2,660
	<u>820,507</u>	<u>(720,150)</u>	<u>100,357</u>
TOTAL FUNDS	<u><u>1,368,526</u></u>	<u><u>(1,173,230)</u></u>	<u><u>195,296</u></u>

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	496,438	241,872	738,310
Restricted funds			
Biodiversity Action	10,000	-	10,000
Ladybird Spider	5,591	-	5,591
Growing our Countries	1,853	5,420	7,273
Putting Bugs on the Map	3,000	69	3,069
Neonicotinoids	5,362	2,000	7,362
B-Lines	5,285	8,063	13,348
Bee Together	221	210	431
Esmee Fairbairn Foundation B-Lines	-	9,162	9,162
Growing B-Lines Fundraiser	-	(215)	(215)
Changing Chalk	-	(1,314)	(1,314)
Back From The Brink Narrow-headed Ant	2,030	(2,030)	-
Action For Northern Ireland's Invertebrates	1,411	(563)	848
Canvey Wick	1,384	(159)	1,225
Wrexham Industrial Estate Living Levels	-	481	481
Giving Nature a Home	-	2,561	2,561
Lord Mayor's Fund Cardiff	11,425	(7,000)	4,425
Blue Ground Beetle	-	(844)	(844)
West Glamorgan Pollinators & Freshwater	1,050	(1,050)	-
Neath Port Talbot Green Infrastructure	-	1,580	1,580
Rhos Pasture Project	977	(977)	-
Resilient Gwent	-	647	647
Neath Port Talbot - Blines	-	8,149	8,149
Searching for Scabious	-	2,236	2,236
South West Bees Project	327	-	327
Cornwall Mud Snails	8,000	(8,000)	-
Defra - ELMS	-	141	141
Farm Advice	-	200	200
Blue Ground Beetle - Devon	-	627	627
John Muir Pollinator Way Phase 2	9,272	(9,272)	-
Fantastic Freshwater	1,182	(351)	831
Scotland's Buzzing	1,178	(2,018)	(840)
Spotting Pot Beetles	270	(270)	-
Garnocks Buzzing	445	(2,239)	(1,794)
West Lothian's Buzzing	4,409	(3,484)	925
Falkirk's Pollinator Way	6,406	(2,040)	4,366
Central Scotland B-Lines 2019	3,379	(8,335)	(4,956)
Falkirk Peatland Project	30,587	108,648	139,235
SEAMS School Projects	-	7,306	7,306
Scottish Beetles	-	(38)	(38)
Scottish Spiders	-	(898)	(898)
Northern February Red	-	1,963	1,963
	115,044	108,366	223,410

**BUGLIFE - THE INVERTEBRATE CONSERVATION
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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

TOTAL FUNDS

611,482

350,238

961,720

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	795,753	(553,881)	241,872
Restricted funds			
Growing our Countries	39,190	(33,770)	5,420
Putting Bugs on the Map	6,382	(6,313)	69
Neonicotinoids	2,000	-	2,000
B-Lines	8,063	-	8,063
Bee Together	1,710	(1,500)	210
Esmee Fairbairn Foundation B-Lines	60,000	(50,838)	9,162
Peterborough B-Lines	923	(923)	-
Growing B-Lines Fundraiser	10,833	(11,048)	(215)
Changing Chalk	28,158	(29,472)	(1,314)
BOLD- 2020 Gap Analysis of the BOLD Database for Key English Invertebrates	5,085	(5,085)	-
Streaked Bombardier	1,120	(1,120)	-
National Lottery Heritage Fund Covid- 19 Fund	49,500	(49,500)	-
Back From The Brink Narrow-headed Ant	-	(2,030)	(2,030)
Back From The Brink Colour in the Margins	5,360	(5,360)	-
Action For Northern Ireland's Invertebrates	35,055	(35,618)	(563)
Canvey Wick	497	(656)	(159)
Wrexham Industrial Estate Living Levels	9,226	(8,745)	481
Giving Nature a Home	12,062	(9,501)	2,561
Lord Mayor's Fund Cardiff	-	(7,000)	(7,000)
Blue Ground Beetle	13,964	(14,808)	(844)
West Glamorgan Pollinators & Freshwater	8,034	(9,084)	(1,050)
Neath Port Talbot Green Infrastructure	4,500	(2,920)	1,580
Rhos Pasture Project	8	(985)	(977)
Resilient Gwent	8,882	(8,235)	647
Neath Port Talbot Lost Peatlands	5,068	(5,068)	-
Cardiff Urban Greening	3,050	(3,050)	-
Neath Port Talbot - Blines	15,477	(7,328)	8,149
Searching for Scabious	13,443	(11,207)	2,236
KWT Local Places for Nature	6,704	(6,704)	-
Cornwall Mud Snails	-	(8,000)	(8,000)
Defra - ELMS	31,304	(31,163)	141
Farm Advice	200	-	200
National Trust Payments for Outcome	900	(900)	-
Blue Ground Beetle - Devon	627	-	627
Herefordshire Meadows Group	540	(540)	-
Slamannan Peatland Initiative	2,838	(2,838)	-
John Muir Pollinator Way Phase 2	-	(9,272)	(9,272)
Fantastic Freshwater	5,823	(6,174)	(351)
Scotland's Buzzing	7,327	(9,345)	(2,018)
Spotting Pot Beetles	-	(270)	(270)

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Garnocks Buzzing	5,684	(7,923)	(2,239)
West Lothian's Buzzing	24,376	(27,860)	(3,484)
Falkirk's Pollinator Way	-	(2,040)	(2,040)
Central Scotland B-Lines 2019	112,616	(120,951)	(8,335)
Falkirk Peatland Project	196,058	(87,410)	108,648
Cairngorms B-Lines	2,620	(2,620)	-
Hoverfly Citizens Science Survey	2,216	(2,216)	-
SEAMS School Projects	8,405	(1,099)	7,306
River Leven Invert Habitat & Corridor	1,872	(1,872)	-
Scottish Beetles	4,127	(4,165)	(38)
Scottish Spiders	2,269	(3,167)	(898)
Northern February Red	2,680	(717)	1,963
Pollinators Along The Tweed	10,315	(10,315)	-
	<u>777,091</u>	<u>(668,725)</u>	<u>108,366</u>
TOTAL FUNDS	<u>1,572,844</u>	<u>(1,222,606)</u>	<u>350,238</u>

Details of restricted funds

Biodiversity Action

In 2021 Buglife continued to engage with Biodiversity policy and strategy work, playing an active role in the UK Link organisations and the taxonomic groups in the devolved countries. We represented Wildlife NGOs at a Defra Biodiversity Board meeting.

Ladybird Spider

This project is to conserve the rare and threatened Ladybird spider.

Growing our Countries

Support for Growing our Countries will enable us to be bigger and bolder in our work in Scotland, Wales and Northern Ireland; to build our presence and influence; to create new collaborations and partnerships for nature; to inform, inspire and engage more people; and to ensure that we can take effective action for invertebrates in the three countries. Supported by the **John Ellerman Foundation**.

Swanscombe

Campaign to save the Swanscombe Peninsula SSSI and secure its future for wildlife.

Cannock Chase

Contract with the Cannock Chase AONB Partnership to undertake a desk based audit of invertebrate records within the AONB, their distribution and conservation statuses and concerns.

Putting Bugs on the Map

An ambitious project to identify and map the UK's most Important Invertebrate Areas, then inspire, inform and deliver real change on the ground for our most scarce and threatened invertebrates.

Neonicotinoids

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

B-Lines

This project aims to create wildflower habitats across the UK to sustain healthy insect pollinator populations. Regular and ad hoc donations has provided on-going funding.

18. MOVEMENT IN FUNDS - continued

Bee Together

This project aims to bring people together to help reverse the declines of wild bees and other pollinators through engagement, education and practical conservation work.

Esmee Fairbairn Foundation B-Lines

B-Lines aims to create a network of wildflower-rich habitats across the UK to restore and sustain healthy populations of pollinating insects. The project will also complete the UK B-Lines map and develop a strategic approach to B-Lines delivery.

Peterborough B-Lines

This project aims to reverse the serious decline in pollinator numbers by creating a network of wildflower pathways, linking together existing habitats in the city.

Growing B-Lines Fundraiser

Funding for a fundraiser to build funding partnerships in support of the Esmee Fairbairn funded Growing B-Lines Project.

Severn B-Lines

Creating a network of wildflower-rich habitats along the Shropshire B-Line with private estates, local authorities and the Shropshire Wildlife Trust.

Changing Chalk

National Trust led partnership project in the Sussex Downs. Buglife project work includes Landscapes for Wild Pollinators to encourage B-Lines delivery, sustainable vineyards for invertebrates for pollinators and a Wart-biter bush-cricket recovery plan.

Old Chalk New Downs

Contract to support the Kent County Council led Old Chalk New Downs project by providing invertebrate survey and identification training.

MoD B-Lines

Provision of wildflower and pollinator advice, and engagement with military communities on select MoD landholdings within the B-Line network.

London B-Lines

Development phase for a London B-Lines project to create wildflower-rich habitats in the London B-Line and engage and inspire local communities.

Action For Northern Ireland's Invertebrates

Working closely with the Northern Ireland Environment Agency to further the conservation of Northern Ireland's Invertebrates. Supported by the Northern Ireland Environment Agency.

Reed Beetles

Funded through the **Lough Earn Landscape Partnership**, the Jewels of Lough Earn (Reed Beetle project) will survey sites including Inishfendra Island, Crom Estate and Trory Bay for reed beetles with the main target species being the Zircon and Two -Tone Reed Beetles.

National Trust Ireland Projects

This year we will complete two projects funded by the **National Trust Ireland**, the first is a Northern Colletes survey and the second a Narrow Mouthed Whorl Snail survey.

Canvey Wick

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

BUGLIFE - THE INVERTEBRATE CONSERVATION TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2021**

18. MOVEMENT IN FUNDS - continued

Wrexham Industrial Estate Living Levels

North Wales Wildlife Trust led project working with businesses on the Wrexham Industrial Estate to enhance the site for wildlife and people.

Giving Nature a Home

RSPB Big Lottery funded project, Buglife Cymru and Cardiff Council are partners. The project engages with schools, community groups, allotment holders and many others to provide first hand encounters with wildlife. Buglife Cymru are delivering the Urban Buzz element of the project.

AWT B-Lines

Contract to continue work with AWT in the West of England B-Lines.

Lord Mayor's Fund Cardiff

This is not formally a project. Buglife and RSPB are the chosen charities for the Lord Mayor of Cardiff and numerous fundraising events have been carried out to support our work in Wales.

Blue Ground Beetle

NLHF funded project raising awareness of the Blue Ground Beetle and ancient woodland habitat in South Wales. Outreach, community engagement, habitat management, workshops and surveys.

NPT GI

Working with Neath Port Talbot Council to support development of their Pollinator Plan.

Resilient Gwent

Delivery of the Colliery Spoil Invertebrates sub-project involving undertaking surveys, community engagement and awareness raising, delivering training and workshops.

NPT - B-lines

Working with project partners and local communities to restore and connect pollinator habitat in Neath Port Talbot.

Searching for Scabious

Surveys across south Wales for Large and Small Scabious Mining Bees, production of resources and on-line training.

Kent Wildlife Trust Local Places for Nature

Providing community groups with biodiversity advice and training on how to manage and enhance sites for wildlife.

Moondance

Revenue funding to support Wales Conservation Officer.

Wales Green Recovery Fund

Revenue project supporting several members of staff to deliver Important Invertebrate Area finescale mapping, provide staff training and support project development.

My Wild City

Supporting the Avon Wildlife Trust's My Wild City project by providing invertebrate survey and identification training.

Rock-Rose Pot Beetle Workshop

Delivery of a one day Rock-rose Pot Beetle identification and survey workshop for the Back from the Brink Limestone's Living Legacies project.

Natur am Byth - Swansea Bay

Wales-wide species conservation project delivered in partnership with species NGOs and NRW. Main funder is National Lottery Heritage Fund and project is in development phase. Buglife is project lead.

18. MOVEMENT IN FUNDS - continued

Natur am Byth - Scarce Yellow Sally

Species conservation project as part of the Natur am Byth! programme aiming to secure the future for the Scarce Yellow Sally Stonefly. Project is in development phase and is funded by the National Lottery Heritage Fund.

Plantlife's Magnificent Meadows

Delivery of a series of on-line talks and in person training workshops across Wales, focusing on Pollinators.

South West Bees Project

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

Cornwall Mud Snails

Action to conserve Cornwall's population of the Pond Mud Snail.

Defra - ELMS

Buglife's Environment Land Management Test and Trial investigated the financial incentives required, and challenges to overcome, to deliver landscapes for wild pollinators through the new ELM schemes.

Farm Advice

Pollinator and farm wildlife talks, training and assessments for farmers and other land managers and owners.

Blue Ground Beetle - Devon

Action to conserve the Blue Ground Beetle in Devon. Supported by the Papillon Distillery.

SW Pollinator Study

A study to establish the best opportunities to enhance road verges for pollinators on highways in the south west.

St Mellion Contract

Work with St Mellion resort to undertake a baseline pollinator survey and provide recommendations for improving habitat.

North Cornwall B-Lines

Working with landowners and community groups on the North Cornwall B-Line to create more habitat for threatened species of bee. Project includes habitat work and community engagement activities, including work with schools

Thatchers Strawberry Line

Short contract working in partnership with Avon Wildlife Trust and Thatchers Cider to advise and develop a new B-Lines site

Future Freshwater

Fantastic Freshwater is a **NatureScot** funded project that promotes the importance of freshwater habitats for invertebrates and how to survey these habitats and identify species via training workshops.

Scotland's Buzzing

Scotland's Buzzing is a **NatureScot** funded project that promotes the importance of local greenspace for pollinating insects to community gardens and landowners.

Garnocks Buzzing

Funded through the **Garnocks Connections Landscape Partnership** and **NatureScot**, Garnocks Buzzing is a **National Lottery Heritage Fund** pollinator project delivering new meadow creation, species identification training and FIT count training within the Garnock Valley.

18. MOVEMENT IN FUNDS - continued

West Lothian's Buzzing

Working in partnership with the local authority, this meadow creation project aims to transform amenity grassland at sites identified along B-Lines into areas of species-rich grassland for pollinators and people to enjoy.

Falkirk's Pollinator Way

This project is transforming several parks across Falkirk (at sites identified through the previous John Muir Pollinator Way project) into wildflower meadow areas with the help of the local community. This is a partnership project between Buglife and Falkirk Council.

Central Scotland B-Lines

This project (funded by the **CSGNT** and **NatureScot**) is working in partnership with biodiversity officers, park managers, landowners and local communities within four different local authority areas. This project aims to create 100 hectares of wildflower-rich habitats across 50 sites.

Falkirk Peatland Project

Work to enhance or restore up to ten damaged lowland raised bogs that have been identified in the Falkirk Council area. Each of these bogs has been subjected to detrimental management practices in the past including drainage for agriculture, forestry or mineral extraction (peat and coal). Funded by **SPEN (Scottish Power Energy Networks)**

SEAMS School Projects

Development and provision of targeted information resources for schools. Working with partner organisations (Royal Highland Education Trust, James Hutton Institute) to develop and deliver school engagement and citizen science monitoring.

Scottish Beetles

Scottish Beetles is a **NatureScot** funded project that promotes the importance of Scottish beetles and how to survey and identify species via training workshops.

Scottish Spiders

Scottish Spiders is a **NatureScot** funded project that promotes the importance of Scottish spiders and how to survey and identify species via training workshops.

Northern February Red

Funded by the Cairngorms National Park Authority, this project will support staff from the Natural History Museum, London working together with Buglife staff, to develop an environmental DNA method for future surveys for the Northern February Red Stonefly in the Cairngorms.

Pollinators Along The Tweed

Pollinators Along the Tweed is a **National Lottery Heritage Funded** project led by **The Tweed Forum**. It will create a network for nature on the River Tweed B-Line by increasing the area of wildflower-rich grasslands and restoring habitat connectivity. The project will engage with the local authority, landowners and communities in the creation, restoration and enhancement of sites for pollinators in villages and towns along the River Tweed.

Scotland's North Coast 500 B-Line

This project undertook detailed mapping of the key roadside visitor destination sites on the NC500 to enable Highland Council and others to maximise these opportunities. The project aimed to create an exemplar model for auditing road verges and laybys along the NC500, and provide best practise case studies to exemplify where infrastructure improvements and road verge management can have maximum benefits for pollinators and people. Funded by NatureScot.

18. MOVEMENT IN FUNDS - continued

Nature Scot 21-22

Project delivery work in Scotland under three themes, **Resilient Rivers, Inspiring Action for Pollinations** and protecting **Species at Risk**. These projects are delivering community activities, supporting landowners and creating specific reports for threatened spiders and wild bees of concern in Scotland. Funded by **NatureScot**.

Species on the Edge

This project is a multi-partner programme taking action for over 37 threatened and declining species on the islands and coasts of Scotland. The Programme will engage people with the species' conservation and establish community based, strategic conservation action in seven landscape-scale project areas around Scotland's coasts and islands. The project is funded through the **National Lottery Heritage Fund** and is led by **NatureScot**. Buglife is working with other Rethink Nature Partners to deliver this programme of work in Scotland.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.