

BRISTOL NATURAL HISTORY CONSORTIUM

(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020**

**Company registration number: 06472186
Registered charity number: 1123432**

BRISTOL NATURAL HISTORY CONSORTIUM

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

CONTENTS

	<u>Page</u>
Highlight report	1
Trustees' report	4
Independent Examiner's report	6
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	12

2020

An Unexpected Year

2020 was flagged as a highly consequential year for the environment with major decisions around national and international policy much anticipated. With the Covid-19 pandemic and resulting lockdowns, the impact of 2020 for the environment was brought much closer to home as daily lives were interrupted and put on hold. As roads fell silent, pollution dropped and wildlife reclaimed the streets, the impact of human activity on the environment was brought into stark focus whilst the value of nature for our health and wellbeing leapt to the forefront of public consciousness.

Based regionally in the West of England and nationally active, the Consortium is unique in bringing together organisations from across policy, academia, conservation and media within a shared charitable structure. The charity provides a vehicle for delivering shared projects, and a small and experienced core team facilitate collaboration between the organisations.

A lot has changed since our last annual report 12 months ago, and in this demanding year the partnership has shown extraordinary resilience and ambition to not only survive, but thrive growing our reach and driving innovation as we work together to engage people with the natural world. By pivoting quickly and supporting each other through two national lockdowns the partnership continues to convene, reflect and evolve alongside the environmental communications sector as it resets, rebuilds and reimagines itself for this new landscape.

2021 This Is Our Time

After the challenges of 2020 there is a lot of expectation for 2021 to bring about positive change. For the last couple of years, we have seen the spotlight land on individual environmental issues and 2021 promises great opportunities to rebuild and help shape the emerging normality.

We have accelerated our collaborative innovation through the pandemic, supported and convened our communities of influence and swiftly built skills and experience of delivering through lockdown, cementing a strong position for the partnership to drive positive change in 2021.



Nature is high on the agenda politically, and socially as lockdown has changed our relationship to the outdoors



A wave of youth led social change has created an atmosphere of empowerment and individual action



Postponed from 2020, COP26, The Environment Bill, declarations of Ecological Emergencies and other key political 'moments' in 2021 will sharpen focus on environmental decision making



We have a strong, highly engaged partnership that is unique in its mix of sectors and local and national organisations



We are embedding our learning from this year into prototypes for 2021 programmes



We have an excellent track record for delivery of highly complex, multi-stakeholder projects and associated brand recognition for our major programmes



We are now well-placed to play a major part in creating a great future including some exciting opportunities already in the pipeline.

Delivering Under Lockdown

BioBlitz

In 2020 NHC continued to show leadership in the development of BioBlitz as a format for public engagement in biological recording and citizen science, representing the West of England in the 3rd international City Nature Challenge. NHC represents Bristol & Bath City Region and spearheads UK participation in this global race for citizens to generate the most wildlife records data possible in 4 days.

City Nature Challenge

April 2020

One of the few programmes running under England's first full lockdown, City Nature Challenge reached new audiences, got press attention and demonstrated what was possible as we empowered residents of the West of England to observe and record wildlife from their windows, gardens and on their daily outdoor exercise using a free mobile phone app.

Leading a national collaboration, we enlisted the help of enthusiastic influencers on Instagram to reach beyond the region and build a new online volunteer community.

56%

increase in participation

1,044

online event views

8,875

species records collected

51

DataBlitz volunteers

550

iNaturalist observers (regional)

27

volunteer recorders trained

Collaborated with **10** other cities partnerships and **30** social media influencers to activate national community of **4,661** recorders in lockdown generating **71,511** national records

Festival Of Nature

Bringing together content from across the partnership under a common framework for engagement, Festival of Nature is the UK's largest free celebration of the natural world delivering an exciting new programme across the West of England each year since 2003.

Antarctica Day

June 2020

Whilst our usual programme of large-scale events was curtailed by lockdown, we used the FON brand to pivot existing grant commitments to pilot fully online forms of engagement. We used the celebration of 200 years of Antarctic exploration to provide NHC partners with an online platform to test a series of formats for delivering activities digitally. This built on pilot work done in 2019 where we delivered the world's first digital environmental festival alongside our live events programme and we've been sharing the learning with organisations ever since.

4,745

people logged in to watch the events

376

people asked questions/left comments

5

sessions showcasing different formats and partner content

Communicate

Started in 2004, Communicate is an annual environmental communication conference bringing together a diverse group of delegates each year to develop their skills, share best practice and debate latest issues in science communication, nature conservation and engaging people with the natural world.

Communicate 2020

November 2020

Delivered during England's second national lockdown, Communicate 2020 was designed as an entirely online experience, pioneering the use of specialist conferencing software to create and deliver an engaging 2-day event and push the boundaries of what can be achieved in digital formats. With efforts to make the conferencing as accessible as possible we convened our largest conference ever with over 800 delegates representing over 250 organisations.

453%

increase in attendance

862

delegates registered

220

organisations represented

85

speakers

10.5

hours average time online per delegate

78%

of delegates rated excellent value

Strengthening The Support Network

Convening Power

At a time where unexpected and catastrophic capacity pressures on organisations put partnership working at risk of being deprioritised, NHC were able to consolidate our core communities of practice and use the opportunity to support and convene these intersecting sectors by providing platforms for organisations working with reduced staffing through lockdown.

Festival Of Nature

Direct delivery to public audiences in the region as well as regional, national and international festival communities of practice

Bioblitz

national and international biological recording and citizen science community of practice

Communicate

environmental communications sector of the UK and beyond

Supporting Partner Priorities

Looking beyond our three core programmes above, we found new ways to work with Consortium members to make things happen together. These projects provided opportunities to support delivery of partners individual priorities, build capacity and facilitate collaboration between partners.

West Of England Nature Partnership Conference

Sharing our digital learning to support NHC members who are part of the WENP network by co-delivering the annual WENP conference 2020

Future Parks Accelerator

Developing our learning and evaluation portfolio and working closely on the engagement aspects of this major programme involving several NHC partners

Futures X Instagram

Exploring new formats for partnering with social media influencers to cocreate content as part of major University partnership project

Collaborative Funding Bids

Developing our capacity for research bids including NERC citizen science joint bid with UWE Bristol and The Natural History Museum

Bristol Ecological Emergency

Coordinating the strategy with Avon Wildlife Trust, involving other NHC partners and leading a series of launch conversations with Bristol's Mayor's office

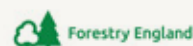
NHC has supported 344 organisations over the last three years*

and we have worked with another 30 in 2020

*through subsidised involvement in Festival of Nature or Communicate

*and/or part of our peer-to-peer learning around BioBlitz

The Natural History Consortium is a charitable partnership between 13 organisations engaging people with the natural world through collaborative action



BRISTOL NATURAL HISTORY CONSORTIUM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Reference and administrative details

Company number: 06472186

Charity number: 1123432

Registered office: 1 Little King Street
Bristol
BS1 4HW

Bankers: The Co-operative Bank
Kings Valley
Yew Street
Stockport
SK4 2JY

Independent Examiners: Linden Accountants Limited
Scrapstore House,
21 Sevier Street,
St Werburghs
Bristol
BS2 9LB

Key management personnel

Trustees: Justin Morris – Bristol Zoo
Ian Barrett – Avon Wildlife Trust
Peter Ball – Independent Trustee
Martin Brasher – Independent Trustee
Rosa Robinson - Independent Trustee

Principal Staff: Savita Willmott (Chief Executive)

Company Secretary: Savita Willmott

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 14th January 2008 and registered as a charity on 3 April 2008.

The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The Consortium has 14 partners, which work together in the following way:

Members:

Bristol Zoo Gardens and Avon Wildlife Trust are members of the organisation. In accordance with the Memorandum and Articles of Association, each member has the right to appoint one representative to the Board of Trustees. The members also each have the right to appoint one representative to the Steering Group.

Associate members (Consortium members):

Bath & North East Somerset Council, BBC, Bristol City Council, Forestry England, Natural England, University of Bristol, University of the West of England, University of Bath, National Trust, Wildfowl Wetlands Trust, and The Woodland Trust are associate members (Consortium members). In accordance with the Memorandum & Articles they have the right to appoint one representative to the Steering Group.

Organisational structure

The Consortium undertakes a range of activities that are managed in the following way:

Trustees – The Trustees undertake financial responsibility for the organisation in accordance with charity law. The Trustees meet on a quarterly basis.

The Trustees are recruited and appointed from each of the Consortium's legal members, one from each, as well as independent Trustees as co-opted by The Board. Members of the board operate a "rolling chair" to lead each meeting.

Steering Group – The Steering Group undertake responsibility for all strategic planning and development for the organisation. The Steering Group meets every two months.

Risk Management

The steering group and the Trustees have considered the key risks facing the Consortium and have taken steps to mitigate them.

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustee Board to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the Trustee Board should follow best practice and:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Trustee Board is responsible for maintaining 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

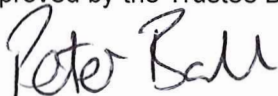
Members of the Trustee Board, who are directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 14.

In accordance with company law, as the charity's Trustees, we certify that:

- So far as we are aware, there is no relevant audit information of which the charity's Independent Examiner is unaware; and
- As the Trustees of the charity we have taken all steps that ought to have been taken in order to make ourselves aware of any relevant audit information and to establish that the charity's Independent Examiner is aware of that information.

Approved by the Trustee Board on

and signed on its behalf by:



.....
Peter Ball (On behalf of Trustees)

.....
Date

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRISTOL NATURAL HISTORY CONSORTIUM**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 
Name: DAVID BAPTISTE ACPA
Address: LINDEN ACCOUNTANTS LIMITED, SCRAPSTONE HOUSE, 21 SEVIER STREET, BRISTOL, BS2 9LB
Date: 29/09/2021

BRISTOL NATURAL HISTORY CONSORTIUM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015). The company has taken advantage of the exemption to not have to prepare a strategic report in accordance with "The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013".

The charity's legal name remains Bristol Natural History Consortium, however the operating and public name for the partnership is The Natural History Consortium (NHC)

1. Our purposes and activities

The mission statement and objectives are regularly reviewed on an annual basis by Consortium members.

1.1 Our mission statement:

The Natural History Consortium - Engaging people to take action for the natural world through collaboration

1.2 Our objectives:

The company's charitable objects are to advance the public understanding of wildlife and the natural environment and their conservation. It achieves this by:

- Delivering entertaining and informative events and activities that inspire greater public interest, volunteering and action for nature
- Facilitating, developing, and disseminating novel communication techniques that engage the widest possible audience
- Building, supporting and piloting effective partnerships that bring together diverse organisations that face similar challenges and issues, and help organisations learn from each other

1.3 Ensuring our work delivers our objectives

The Consortium's Trustees and Steering Group review progress of the partnership and activities through regular Trustees' meetings and bi-monthly Steering Group meetings. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Trustees consider how our activities will contribute to and deliver our mission statement.

1.4 Our activities

We carry out these objectives through a range of activities, guided by our mission statement:

- Festival of Nature – an annual public festival
- Communicate – an annual conference and an online community supported by research and resources.
- Education projects – a range of projects with multiple partners across the UK focused on both informal and formal learning opportunities.
- Research and evaluation.
- Governance and management.

1.5 How our activities deliver public benefit

The relationship of our activities to the target beneficiaries are described below. All of our charitable activities focus on environmental communication.

Covid-19 impact on 2020 activities

NHC's activities were affected by the Covid-19 pandemic and the lockdowns that took place in the spring and autumn of 2020. Elements of usual programming, such as large-scale live events during Festival of Nature, City Nature Challenge and Communicate were adapted to a digital setting.

1.5.1 NHC Volunteer Programme

NHC runs an on-going, active volunteer programme designed to train and support students, those looking to develop skills, and those looking to make a change of career. In 2020 the volunteering programme focused on digitally engaging with volunteers

throughout City Nature Challenge. Using the Festival of Nature Instagram account NHC also ran a digital volunteering pilot supporting an online community of Instagrammers who post exclusively about nature and wildlife encouraging them to collaboratively create content promoting the challenge. This group comprised of 30 people who had significant follower numbers and the pilot format was later repeated in November 2020.

In 2014 NHC established an independent group, Bristol Nature Network (BNN), in response to demand from volunteers for year-round activity targeting people between 18-30 year's old. In 2020 NHC worked with the Bristol Nature Network committee to organise a "relaunch" of the network with the aim to encourage a more diverse membership and empower members to take a more active role in the running of activities.

1.5.2 Programmes

Please see pages 2-4 for an outline of programme activities in our Highlights document.

2. Our future plans

2.1 Volunteer Programme 2021

In 2021 NHC is looking into how to further up-skill and train volunteers in the lead-up to the Festival of Nature programme. Building on the success of its online engagement in 2020 for City Nature Challenge, NHC will work with online communities and the Bristol Nature Network to run training events and volunteering opportunities in 2021. We will also seek to develop our digital volunteering programme, working with others, in order to build on learning during 2020.

2.2. Programmes

Festival of Nature 2021 will be held in the summer between April and June 2021. The festival will launch during City Nature Challenge as NHC will once again direct the Bristol and Bath City Regions' participation between 30th – 3rd May. Building on successful elements of the 2020 challenge we will work with Festival volunteers to engage with a wide audience of citizens across the Bristol and Bath region. NHC will work with consortium members to facilitate a programme of collaboratively organised events between City Nature Challenge and the end of June. Building on learning in 2020 and 2019, NHC will organise the majority of festival events so that they are accessible to audiences either in person, or digitally.

Communicate 2021 will be held across three events in June, September and January 2022, with the intention of the January event to be run as a hybrid activity

National and European BioBlitz

NHC will continue to be active in the national and international BioBlitz community and support the UK community of practice around the format. This will include using the *City Nature Challenge* as a catalyst for partnership and opportunity for research into the effectiveness of new platforms and formats for engagement with nature. Plans for 2021 include:

- Refresh of infrastructure and directory for 2021 BioBlitz events
- Conducting research tackling some of the basic gaps in knowledge around participation.
- Developing and disseminating appropriate tool-kits/training for members to support best practice in engagement and implementing framework

NHC will continue to co-chair the European BioBlitz Network taking an active role in developing international best practice and opportunities for partnership and joint funding bids. This will include influencing the transition from a funded working group under the international DITOS project to a less formal working group using learning from our experience in the UK. Throughout 2021 NHC will continue to support the regional and national Parks Accelerator programme by conducting innovative evaluation, learning and dissemination of local partnership delivery whilst sharing the national learning across the Communicate community.

2.3. Website

A major project for 2021 will be commissioning and designing a new website for the charity following an assessment of the current web presence.

3. Further notes to the accounts

Funds totalling £24,000 have been designated for use in 2021. This is comprised of £7500.00 for staffing costs for the Parks Accelerator project, and £16,500.00 for staffing and programme costs for City Nature Challenge and Festival of Nature 2021.

BRISTOL NATURAL HISTORY CONSORTIUM

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

INCOME AND EXPENDITURE		Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£
INCOME FROM					
Donations	3	66,517	1,900	68,417	99,041
Other trading activities		-	-	-	117
Investments		-	-	-	-
<i>Charitable activities:</i>					
Festival of Nature	4	37,310	20,770	58,080	131,660
Communicate Conference	4	32,963	4,380	37,343	42,120
Education and Engagement	4	52,987	4,380	57,367	32,642
<i>Other income</i>		-	-	-	-
TOTAL INCOME		189,777	31,430	221,207	305,580
EXPENDITURE ON:					
<i>Charitable activities:</i>					
Festival of Nature	5	55,206	6,977	62,184	206,088
Communicate Conference	5	60,449	1,736	62,186	50,637
Education and Engagement	5	46,998	1,736	48,734	10,784
TOTAL EXPENDITURE	5	162,654	10,450	173,104	267,509
Net income/(expenditure) and net movement in funds for the year		27,123	20,980	48,103	38,071
Reconciliation of funds:					
Total funds brought forward		31,904	-	31,904	(6,167)
Total funds carried forward		59,027	20,980	80,007	31,904

All of the above results are derived from continuing activities. There were no other recognised gains and losses other than those stated above.

BALANCE SHEET
AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
FIXED ASSETS:			
Tangible assets	8	-	-
CURRENT ASSETS:			
Debtors	9	62,993	78,663
Cash at bank and in hand		100,754	44,013
		163,747	122,676
CREDITORS: Amounts falling due within one year	10	(83,740)	(90,772)
NET CURRENT (LIABILITIES)/ASSETS		80,007	31,904
TOTAL NET (LIABILITIES)/ASSETS		80,007	31,904
THE FUNDS OF THE CHARITY			
Restricted funds	13	20,980	-
Unrestricted funds	14	35,027	31,904
Designated funds	15	24,000	-
TOTAL CHARITY FUNDS		80,007	31,904

The Trustees are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Trustees acknowledge their responsibilities for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the directors and authorised for issue.

Approved by the Trustees on and signed on their behalf by



(On behalf of Trustees)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES

(a) Basis of preparation

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

Bristol Natural History Consortium meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The Trustees have considered the 12 month period from the date of approval of the financial statements. The Trustees note that the position of unrestricted reserves has improved since 31 December 2019.

At the time of filing the Trustees are mitigating the impact of Covid-19 on the charity's finances. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

(c) Income

All income is included in full in the statement of financial activities when receivable. Intangible income is recognised as an incoming resource where the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.

Grants are recognised in full in the statement of financial activities in the year in which they are receivable, unless they specifically relate to a future period, in which case they are deferred.

(d) Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Most expenditure is directly attributable to a specific activity and is allocated to that activity. However, the costs of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on core staff time, of the amount attributable to each activity.

• Festival of Nature	30%
• Communicate Conference	30%
• Education & Engagement	40%

(e) Donated services and facilities

Donated services & facilities are included in the Statement of Financial Activities (SOFA) where the benefit to the charity is reasonably quantifiable and measurable. The value placed on these resources is the estimated value to the charity of the service or facility received. This will be the price the charity estimates it would pay in the open market for a service or facility of equivalent utility to the charity.

(f) Interest receivable

Interest on funds held is included when receivable by the charity.

(g) Funds accounting

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each funds is included in the notes to the accounts.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES (CONTINUED)

(h) **Tangible fixed assets**

The cost of tangible fixed assets is written-off by equal annual instalments over their expected useful life as follows:

Computer equipment	3 years straight line
Fixtures, fittings and furniture	4 years straight line

(i) **Pension costs**

The charity contributes to a defined contribution pension scheme. The employer contributions made by the charity are treated as an expense and disclosed in note 7 to the accounts.

(j) **Operating leases**

The charity classifies the lease of its registered office as an operating lease. Rental charges are charged on a straight line basis over the term of the lease. BNHC had a lease of a commercial office between 2015 and 2020, the annual rent being £4,760. This lease was surrendered in August 2020. The £3,570 was a deposit originally paid in 2015 and returned in November 2020.

2 PRIOR PERIOD COMPARATIVES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
INCOME FROM			
Donations	71,041	28,000	99,041
Other trading activities	117	-	117
<i>Charitable activities:</i>			
Festival of Nature	98,624	33,036	131,660
Communicate Conference	42,120	-	42,120
Education and Engagement	32,642	-	32,642
TOTAL INCOME	244,545	61,036	305,581
EXPENDITURE ON:			
<i>Charitable activities:</i>			
Festival of Nature	145,559	60,529	206,088
Communicate Conference	45,637	5,000	50,637
Education and Engagement	10,784	-	10,784
TOTAL EXPENDITURE	201,980	65,529	267,509
Net income/(expenditure) and net movement in funds for the year	42,565	(4,493)	38,071

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

3 DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Member subscriptions	65,000	-	65,000	70,000
<i>Donations:</i>				
In kind donations	-	1,900	1,900	28,000
Company donations	1,517	-	1,517	941
Individual donations	-	-	-	100
	<hr/>	<hr/>	<hr/>	<hr/>
	66,517	1,900	68,417	99,041
	<hr/>	<hr/>	<hr/>	<hr/>

A summary of the in kind donated services is set out below:

	Total Funds 2020 £	Total Funds 2019 £
Design costs	1,000	10,000
Use of exhibition space/site services (Festival of Nature)	-	13,000
Use of exhibition space (Communicate)	-	5,000
Marketing support	-	-
Event consumables	200	
Storage space	700	
	<hr/>	<hr/>
	1,900	28,000
	<hr/>	<hr/>

4 INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Festival of Nature			-	
Sponsorship	-	-	-	9,600
Sales	7,531	-	7,531	46,303
Grants	29,779	20,770	50,549	75,758
	<hr/>	<hr/>	<hr/>	<hr/>
	37,310	20,770	58,080	131,660
	<hr/>	<hr/>	<hr/>	<hr/>
Communicate Conference				
Sponsorship	-	-	-	-
Sales	16,134	-	16,134	27,020
Grants	16,829	4,380	21,209	15,100
	<hr/>	<hr/>	<hr/>	<hr/>
	32,963	4,380	37,343	42,120
	<hr/>	<hr/>	<hr/>	<hr/>
Education & Engagement				
<i>Parks Foundation</i>			-	-
<i>Parks Accelerator</i>	52,987	4,380	57,367	22,642
Grants-Parks Foundation	-	-	-	10000
	<hr/>	<hr/>	<hr/>	<hr/>
Education & Engagement (Total)	52,987	4,380	57,367	32,642
	<hr/>	<hr/>	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

5 TOTAL EXPENDITURE

	Staff Costs £	Other Direct Costs £	Total 2020 £	Total 2019 £
Festival of Nature	35,340	26,843	62,184	206,088
Communicate Conference	36,489	25,696	62,186	50,637
Education & Engagement	36,856	11,880	48,734	10,784
	<hr/>	<hr/>	<hr/>	<hr/>
	108,684	64,419	173,104	267,509
	<hr/>	<hr/>	<hr/>	<hr/>

OTHER DIRECT COSTS

	Total 2020 £	Total 2019 £
Event & project costs	2,769	68,754
Premises costs	26,851	9,383
Office costs	8,922	13,104
Legal & professional costs	8,524	8,996
Depreciation	-	-
Miscellaneous fees	17,353	12,743
VAT overclaimed in previous periods	-	-
	<hr/>	<hr/>
	64,419	112,979
	<hr/>	<hr/>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Festival of Nature	55,206	6,977	62,184	206,088
Communicate Conference	60,449	1,736	62,186	50,637
Education & Engagement	<hr/>	<hr/>	<hr/>	<hr/>
BioBlitz	-	-	-	945
National Bioblitz	-	-	-	-
WENP	-	-	-	-
Bristol Nature Network	-	-	-	-
Erasmus	-	-	-	-
Places Where People Live	-	-	-	-
NERC	-	-	-	-
Parks Foundation	-	-	-	3,617
Parks Accelerator	46,998	1,736	48,734	6,222
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Sub-total</i>	46,998	1,736	48,734	10,784
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL	162,654	10,450	173,104	267,509
	<hr/>	<hr/>	<hr/>	<hr/>

6 NET INCOME/(EXPENDITURE) FOR THE YEAR

	2020 £	2019 £
This is stated after charging:		
Depreciation	-	-
Independent Examination	550	550
Accounting & Book-keeping services	3,845	7,459
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7 STAFF COSTS AND TRUSTEES' REMUNERATION

Staff costs were as follows:	2020	2019
	£	£
Wages and salaries	90,399	87,867
Employer's National Insurance	3,857	5,316
Employer's pensions	2,066	2,192
Freelance staff	12,363	31,154
	<hr/>	<hr/>
	108,684	126,529
	<hr/>	<hr/>

No employee earned £60,000 p.a. or more. The average number of employees during the year was 4 (2019 - 4).

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2019: £nil), neither were they reimbursed expenses during the year (2019: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2019: £nil).

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £21,097.39 (2019: £29,971.24).

8 TANGIBLE ASSETS

	Computer Equipment	Office Furniture	Total
	£	£	£
COST			
At 1 January 2020	-	-	-
Additions	-	-	-
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2020	-	-	-
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2020	-	-	-
Charge for the year	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2020	-	-	-
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2020	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2019	-	-	-
	<hr/>	<hr/>	<hr/>

9 DEBTORS

	2020	2019
	£	£
Trade debtors	48,956	73,436
Prepayments & accrued income	2,466	1,727
Taxation and social security	7,721	
Other debtors	3,850	3,500
	<hr/>	<hr/>
	62,993	78,663
	<hr/>	<hr/>

The trade debtors include a credit of £20,224 in relation to the BBC. A credit was raised in 2018 and annual memberships for the BBC have been set against this. This will continue until the credit has been used up.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

10 CREDITORS	2020 £	2019 £
Amounts falling due within one year:		
Trade creditors	8,481	17,971
Taxation and social security	2,268	4,313
Accruals	1,800	3,165
Deferred income	71,000	65,000
Other creditors	190	323
	<hr/>	<hr/>
	83,740	90,772
	<hr/>	<hr/>
11 DEFERRED INCOME		
Deferred income comprises subscriptions and grants invoiced in advance.		
	2020 £	2019 £
Balance as at 1 January 2020	65,000	
Amount released to income earned from charitable activities	(65,000)	-
Amount deferred in year	71,000	65,000
	<hr/>	<hr/>
Balance as at 31 December 2020	71,000	65,000
	<hr/>	<hr/>
12 OPERATING LEASES		
The total future minimum lease payments under non-cancellable operating leases are as follows:		
	2020 £	2019 £
Not later than 1 year	-	4,760
Later than 1 year and not later than 5 years	-	3,570
	<hr/>	<hr/>
	-	8,330
	<hr/>	<hr/>

BNHC had a lease of a commercial office between 2015 and 2020, the annual rent being £4,760. This lease was surrendered in August 2020. The £3,570 was a deposit originally paid in 2015 and returned in November 2020.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

13 RESTRICTED FUNDS

	At 1 January 2020	Income	Expenditure	At 31 December 2020
		£	£	£
<i>Bristol Festival of Nature</i>	-	22,670	6,977	15,693
<i>Communicate</i>	-	4,380	1,736	2,644
<i>Education & Engagement Parks Accelerator</i>	-	4,380	1,736	2,644
	-	31,430	10,450	20,980

Purposes of Restricted Funds

Postcode Local Trust

This funding is in support City Nature Challenge.

The D'Oyly Carte Charitable Trust

This funding is in support of City Nature Challenge.

South Gloucestershire Council

This funding is in support of City Nature Challenge.

National Lottery

This funding is in support of covering core costs.

14 UNRESTRICTED FUNDS

	At 1 January 2020	Income	Expenditure	Transfers Between Funds	At 31 December 2020
	£	£	£	£	£
General Fund	31,904	189,777	(162,654)	(24,000)	35,027

15 DESIGNATED FUNDS

	At 1 January 2020	Income	Expenditure	Transfers Between Funds	At 31 December 2020
	£	£	£	£	£
Designated funds	-	-	-	24,000	24,000

Designated funds consist of £7,500 of funds received from Bristol City Council for the staffing of the Future Parks Accelerator projects, to finalise work on this project and £16,500 towards costs for our public facing programmes, City Nature Challenge and Festival of Nature.

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Designated funds	Total
	£	£		£
Cash at bank and in hand	55,774	20,980	24,000	100,754
Other net current assets/(liabilities)	(20,747)	-		(20,747)
	35,027	20,980	24,000	80,007

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

17 RELATED PARTIES

Avon Wildlife Trust

Avon Wildlife Trust is represented on the Steering Group by Lisa Jones. Avon Wildlife Trust is a subscribing organisation and paid £5,000 to BNHC in 2020.

Bath & North East Somerset Council

Bath & North East Somerset Council is represented on the Steering Group by Mark Minkley. Bath & North East Somerset Council is a subscribing organisation and paid £5,000 to BNHC in 2020.

BBC

BBC is represented on the Steering Group by Stephanie Marshall. BBC is a subscribing organisation and paid £5,000 to BNHC in 2020.

Bristol City Council

Bristol City Council is represented on the Steering Group by Richard Ennion and Ray Barnett. BCC is a subscribing organisation and paid £5,000 to BNHC in 2020.

Bristol Zoo Gardens

Bristol Zoo Gardens is represented on the Steering Group by Simon Garrett. As a subscribing organisation, Bristol Zoo paid £5,000 to BNHC in 2020.

Defra

Defra is represented on the Steering Group by Claire Holland and as a subscribing organisation paid £5,000 to BNHC in 2020.

Forestry England

Forestry England is represented on the Steering Group by Libby Burke and is a subscribing organisation which paid £5,000 to BNHC in 2020.

National Trust

National Trust is represented on the Steering Group by Nerys Jones and is a subscribing organisation which paid £5,000 to BNHC in 2020.

University of West of England

The University of the West of England is represented on the Steering Group by Jackie Rogers and is a subscribing organisation which paid £5,000 to BNHC in 2020.

The Woodland Trust

The Woodland Trust is represented on the Steering Group by Rosie Walker and is a subscribing organisation which paid £5,000 to BNHC in 2020.

University of Bristol

The University of Bristol is represented on the Steering Group by Rhys Charles and is a subscribing organisation which paid £5,000 to BNHC in 2020.

University of Bath

The University of Bath is represented on the Steering Group by Heather Featherstone and is a subscribing organisation which paid £5,000 to BNHC in 2020.

Wildfowl & Wetlands Trust

The Wildfowl & Wetlands Trust is represented on the Steering Group by Mark Simpson and is a subscribing organisation which paid £5,000 to BNHC in 2020.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18 CONTINGENT LIABILITIES

The Trustees noted in the 31 December 2019 accounts that HMRC was conducting a VAT enquiry into the charity, specifically looking at the treatment of membership subscriptions. This matter came to a final agreement in March 2021, and the charity was not liable for any payments to HMRC.