

BRISTOL NATURAL HISTORY CONSORTIUM

(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024**

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

BRISTOL NATURAL HISTORY CONSORTIUM

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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The Natural
History
Consortium

Annual Report 2024

The Natural History Consortium

Dear Partners and collaborators,

Our 2024 Annual Summary has been prepared for staff, volunteers, and stakeholders at our Consortium partner organisations as well as our external supporters, partners and funders. Please do share it with colleagues, and send us your feedback and ideas for future collaboration!

Throughout 2024, our partners have come together to create, curate and convene across all three of our strategic objectives. Together, we worked at a local, regional and national level and further shared our learning through international networks. We celebrated the 20th anniversary of our Communicate conference, which gave us numerous opportunities to reflect on how the collaboration between partners has strengthened, and how our joint activities have evolved alongside the environmental communication sector.

We continue to reflect on how we can increase our impact, and we welcome your support and challenge in this collective endeavour. More information about each of our programmes is available on our website at www.bnhc.org.uk, or we would be happy to speak to you about areas of interest.

Our Mission:

Engaging everyone with the natural world through Collaborative Action



The Natural History Consortium is a charitable partnership between 14 organisations engaging people with the natural world through collaborative action



Partnership in Action

- Our **Steering Group** is our main strategic and decision-making body, where our Consortium partners meet regularly throughout the year. The group is supported by our charity's small Trustee Board and direct the staff's efforts by consensus.
- Our **Communicate committee** sets the editorial for our national conference and other sector-facing work.
- Our events, ad-hoc committees and working groups bring partners together around specialist topics and at events.

Leveraging Partner Contributions

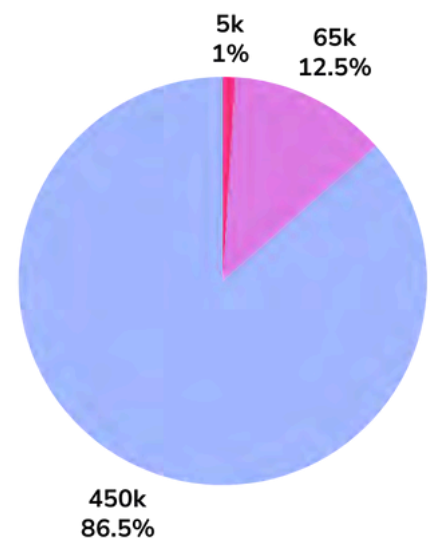
- NHC partners have made the same annual contribution for 21 years since the partnership was formed. Each year we leverage each organisation's financial contribution and commitment into through fundraising into increased resources for joint programmes.

£5,000 – your organisation's contribution in 2024 (1%)

£65,000 – other partner's contributions in 2024 (12.5%)

£450,000 – funds leveraged and raised for collaborative programmes (86.5%)

= **£520,000** – charity turnover for the year, supporting joint work between our partners.



Staff

- Our experienced team supports our partners and delivers joint events under their direction.



From left to right:

Savita Willmott (CEO), **Ellie Turner-Wallace** (Head of Programmes), **Stuart Payton** (Senior Programmes Manager until July 2024), **Izzy Pulletz** (Marketing and Communications Manager until November 2024), **Loz Emerson** (Programmes Manager), **Molly Zeidler** (Communicate Conference Producer until December 2024).

Objective 1 - To deliver entertaining and informative events and activities that inspire greater public interest, volunteering and action for nature.

NHC's work on our first objective focuses on direct delivery and public engagement in the West of England, as well as supporting national projects and replicating our learning internationally. Our partners' focus is to develop new methods and mechanisms for reaching the broadest possible audiences, underpinned by our own evaluation framework "Actions for Nature".



Festival of Nature

Festival of Nature is the only public festival to span the West of England region, and the UK's largest free celebration of the natural world.

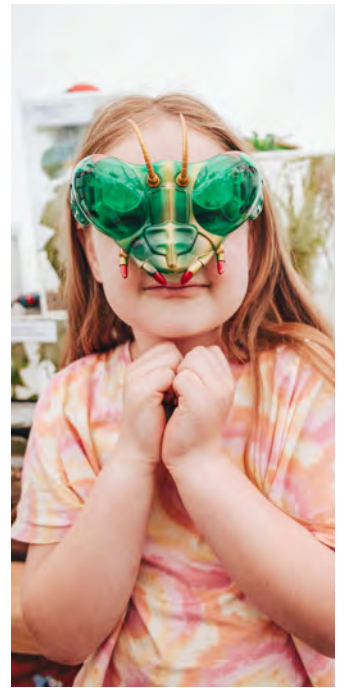
Our Festival of Nature in 2024 featured all 14 of our Consortium members and welcomed **over 30,000 visitors to 96 different events.**



Milsom Street Takeover

Festival of Nature activity in Bath included a takeover of Milsom Street, closing a busy city centre street in the centre of the city, attracting **over 11,000 visitors in 6 hours**.

Evaluation demonstrated the most popular activities were hands-on activities, alongside a solar powered cinema and nature themed performers.



Community Day

NHC members Avon Wildlife Trust led the Festival's first Community Day, supporting local groups to run their own events as part of the major event.

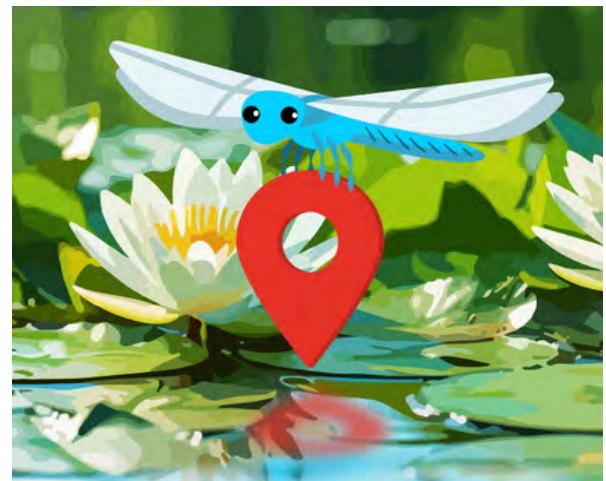
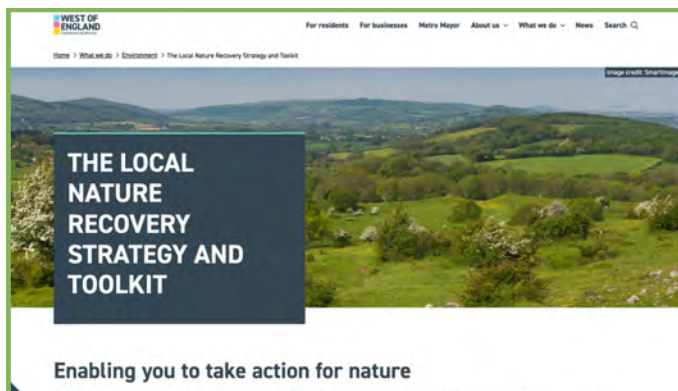
37 events took place across the West of England, reaching **over 2000 members of the public**. Events were added to two illustrated maps of the Bristol and Bath region which were freely distributed.



Local Nature Recovery Strategy

In 2024, partners from across the West of England region worked together on a Local Nature Recovery Strategy (LNRS), led by the West of England Combined Authority. **NHC was commissioned to support community input.**

We ran a “Call for Evidence” from local community groups, gathering together previous material from nature engagement activities, and supported analysis from the statutory public consultation.



Objective 2 - To facilitate, develop, and disseminate novel communication techniques that engage the widest possible audience.

Our work on objective 2 focuses on innovation, piloting new approaches, evaluation and dissemination. The focus is on adaptation and learning – with some activities working closely with a few participants and other attracting thousands.

City Nature Challenge

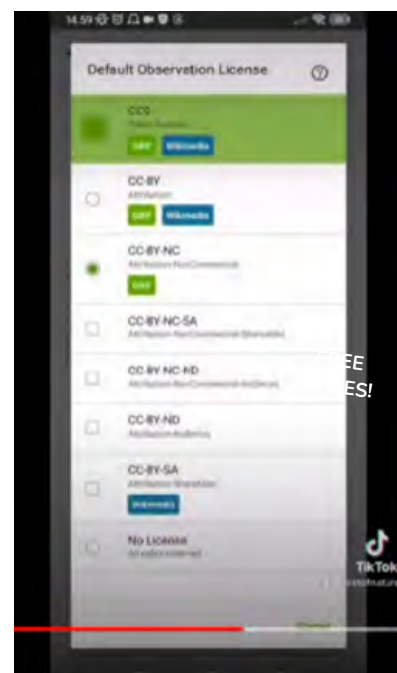
City Nature Challenge is an annual international wildlife recording taking place over 4 days. Over 400 cities take part and NHC inspires audiences across the West of England to take part.

In April 2024, NHC focused on creating new materials that supported better data collection, pathways and quality. After consultation with national and regional data organisations, we created three videos on license settings, observation location and taking better photos. The videos had thousands of views and engagements and were shared by partners.



License setting changes during City Nature Challenge resulted in **at least 37,749 records becoming more accessible and useable** to many data-users outside of iNaturalist, with data more likely to be used by scientists, conservationists, and ecologists.

The National Biodiversity Network noted that **1.5% of all iNaturalist UK's records changed to open licence** during the weeks we were promoting our videos for City Nature Challenge.



Emergency Tree Fund Pilots

NHC was commissioned as part of the Woodland Trust's Emergency Tree Fund to explore new approaches to **engagement, volunteering, and formal education** to help successfully deliver the West of England Tree and Woodland Strategy (Forest of Avon plan). In 2024 we launched our final toolkit, exploring opportunities for new approaches within formal education settings.



Disabled Adults Pilot projects

As part of Festival of Nature, we worked with Emma Geen, a local Disabled artist, to test a number of new formats and activities for Disabled adults. These included a Walk and Roll event at WWT Slimbridge, online talks and collaborative craft activities, bringing BSL interpreters to our main festival events, and creating a Disabled Adult's social at Festival of Nature's Wild Weekend.

359 Disabled adults from across the West of England took part.



Youth Panel

NHC partners set up a new Youth Panel for Festival of Nature in 2024, noting that only 16% of our Festival visitors were aged 12-24 years old. **We recruited and supported a youth panel to create original events for the Festival** – including a community 'campfire' event themed around eco-anxiety, and a youth art competition.



Objective 3 - To build, support and pilot effective partnerships that bring together diverse organisations that face similar challenges and issues, and to help organisations learn from each other.

Our work on this objective is both regional and national – bringing together professionals and organisations together in curated events, discussions, and co-delivery.

Communicate

Communicate is a flagship event for our partnership: a national conference for environmental communication professionals, running since 2004.

In 2024, we celebrated our **20th anniversary** with 45 sessions at events in Manchester, London, Bristol and online, on the theme of “New Connections for Nature”.
1,326 professionals joined the event from **346 different organisations**.



Citizen Science Local Pilot

Our Citizen Science Local Pilot programme, funded by Natural England, focuses on convening and coordinating citizen science across the Wessex area. The programme has supported **115 professionals** in Wessex from **70 different organisations**. Activities have included a major citizen science conference in June 2024 (70 attendees), and a series of Knowledge Exchange events.



Making Connections

In January 2024 we brought academic and non-academic staff together from across our partnership to explore collaboration and connections. 24 researchers, attending from our HEI institutions, held facilitated discussions on **future academic research, impact case studies, joint funding bids and academic / student placement projects**.

Nature and Business

A new series of roundtable events during Festival of Nature brought a wide range of businesses together around two focus themes: **Nature and the Creative Industries**, and **Biodiversity Net Gain and Skills**. NHC staff also supported training for regional business staff on nature communication and biodiversity. We aim to grow this programme across Festival of Nature in 2025.



Growing Shoots

We are supporting NHC partners to explore a shared definition of “**Engaged Environmental Research**” and opportunities for collaborative research through an internal scoping and horizon scanning process.



The Natural History Consortium is a charitable partnership between 14 organisations engaging people with the natural world through collaborative action.

The Natural
History
Consortium



**Avon
Wildlife Trust**

**Bath & North East
Somerset Council**

Improving People's Lives

BBC



**BRISTOL
ZOOLOGICAL
SOCIETY**



Department
for Environment
Food & Rural Affairs



Forestry England



**National
Trust**



**NATURAL
ENGLAND**



**UNIVERSITY OF
BATH**



**University of
BRISTOL**



**UWE
Bristol** University
of the
West of
England



WWT
For wetlands. For life.



**WOODLAND
TRUST**

BRISTOL NATURAL HISTORY CONSORTIUM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and administrative details

Company number:	06472186
Charity number:	1123432
Registered office:	Jubilee House Bristol BS1 4RW
Bankers:	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling, Kent ME19 4JQ
Independent Examiners:	Linden Accountants

Key management personnel

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

Associate members (Supporter members):

Defra are associate members (Supporter members). In accordance with the Memorandum & Articles they have the right to send one representative to steering group meetings.

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 Bristol Natural History Consortium for the year ended 31st December 2024.

Responsibility and basis of report

As the charity's trustees are also its directors for the purposes of company law, you are responsible for the preparation of the accounts in accordance with 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.

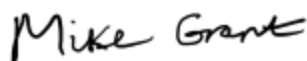
Independent examiner's statement

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 under 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 under 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 my 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: Michael Grant ACPA

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

Date: 19/08/25

BRISTOL NATURAL HISTORY CONSORTIUM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2024 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 with the natural world through collaborative action

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 and associated public facing activities
- Communicate – an annual conference and an online community supported by research and resources.
- Citizen Science – a range of public activity and community of practice supporting public participation in biological recording
- Volunteers programme – supporting skills development and volunteer activity through our programmes
- Research and development – a strand of piloting, evaluation and learning activity using
- 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.

ACTIVITY	OUTPUTS	IMPACT
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.	A cohesive, inspiring, engaging, ambitious programme of activity that delivers against seven strategic priorities: - Partner interest - Fundability - User experience - Impact (action for nature) - Inclusivity - Covid regulations - Innovation & shared learning	Audiences in the West of England are more aware of environmental issues, more connected with nature and empowered to take new, sustained, positive action for nature.
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.	Convening the UK environmental communications sector through an annual programme of innovative and engaging conference, workshops and conversations	Environmental communicators are better equipped with tools, knowledge and connections to influence positive change for nature
CITIZEN SCIENCE Since 2009 NHC has shown 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 international City Nature Challenge since 2018. 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.	A regional programme of activity promoting public participation in biological recording, piloting new innovative formats for participatory community science Convening and supporting national and international communities of practice around citizen science and associated formats to share learning, and foster collaboration Biological records data contributed at scale to local, national and international datasets	Participants feel better connected and more knowledgeable about nature on their doorsteps, and are empowered to take new, sustained, positive action for nature through community science. The biological recording and community science sector are better equipped with tools, knowledge and connections to support public participation in biological recording and community science Conservation and land management practice and research are better informed by biological records data.
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.	Cohorts of volunteers are trained and supported to take leadership roles in NHC public facing activities. Specific strands of volunteer training, advocacy and skills development are built into NHC programmes	Volunteers are upskilled and build experience in environmental communications and engagement practice Young volunteers and wildlife enthusiasts benefit from peer-to-peer learning and social cohesion
RESEARCH AND DEVELOPMENT Through our regular senior stakeholder meetings and frequent informal contact, we have a space for sharing learning and challenges. Building on core programmes, we explore new ways to facilitate collaboration between Consortium members as well as external partners, to make things happen together.	A collaborative portfolio of funded projects that support our charitable objectives, provide opportunities to support delivery of partners individual priorities, build capacity and facilitate collaboration between partners	NHC reputation as a leading collaboration space and safe pair of hands for delivering against partner priorities New collaborations, and innovations are fostered and disseminated through the Consortium charitable structure and activities – contributing to research and best practice in environmental communications Building core capacity through funded activity, and consultancy.
GOVERNANCE AND MANAGEMENT	Financial, administrative, team management and policy responsibilities Regular meetings of the Trustees and Steering Group	Ensuring financial stability, compliance and best practice in charitable governance Ensuring effective and efficient investment of resources to meet charitable objectives

BRISTOL NATURAL HISTORY CONSORTIUM

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

INCOME AND EXPENDITURE		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Note				
INCOME FROM					
Donations	3	70,000	13,545	83,545	87,714
Other trading activities		-	-	-	-
Investments		-	-	-	-
<i>Charitable activities:</i>					-
Festival of Nature	4	42,489	34,708	77,197	53,416
Communicate Conference	4	40,107	-	40,107	30,645
Education and Engagement	4	298,275	-	298,275	285,972
<i>Other income</i>		-	-	-	-
TOTAL INCOME		450,871	48,253	499,124	457,747
EXPENDITURE ON:					
<i>Charitable activities:</i>					
Festival of Nature	5	136,681	48,253	184,934	158,334
Communicate Conference	5	102,442	-	102,442	86,881
Education and Engagement	5	184,927	-	184,927	225,343
TOTAL EXPENDITURE	5	424,051	48,253	472,304	470,558
Net income/(expenditure) and net		26,819	-	26,819	(12,811)
Transfer between funds		(50,000)	50,000		
Reconciliation of funds:					
Total funds brought forward		59,735	-	59,735	72,546
Total funds carried forward		36,554	50,000	86,554	59,735

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 2024

	Notes		<u>2023</u> £
FIXED ASSETS:			
Tangible assets	8	1,922	3,934
CURRENT ASSETS:			
Debtors	9	75,932	61,568
Cash at bank and in hand		103,412	74,389
		179,344	135,957
CREDITORS: Amounts falling due within one year	10	(94,712)	(80,158)
NET CURRENT (LIABILITIES)/ASSETS		84,632	55,800
TOTAL NET (LIABILITIES)/ASSETS		86,554	59,735
THE FUNDS OF THE CHARITY			
Restricted funds	13		
Unrestricted funds	14	36,554	56,235
Designated funds	15	50,000	3,500
		86,554	59,735
TOTAL CHARITY FUNDS			

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)

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 the approval of the financial statements. The Trustees note that the position of the unrestricted reserves has improved each year since 31st December 2019. At the time of filing the Trustees are reviewing the reserves policy and treatment of unrestricted reserves as they make long term plans for the success and stability of the charity.

(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	25%
· Communicate Conference	25%
· Education & Engagement	50%

(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.

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
Website	4 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

No leases at 31st December 2024

2 PRIOR PERIOD COMPARATIVES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME FROM			
Donations	70,000	17,714	87,714
Other trading activities	-	-	-
Investments	-	-	-
<i>Charitable activities:</i>			
Festival of Nature	37,281	16,135	53,416
Communicate Conference	30,645	-	30,645
Education and Engagement	186,013	99,959	285,972
Other income	-	-	-
TOTAL INCOME	323,939	133,808	457,747
EXPENDITURE ON:			
<i>Charitable activities:</i>			
Festival of Nature	129,585	28,749	158,334
Communicate Conference	86,881	-	86,881
Education and Engagement	96,284	129,059	225,343
TOTAL EXPENDITURE	312,751	157,808	470,558
Net income/(expenditure) and net movement in funds for the year	11,188	(24,000)	(12,811)

3 DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Member subscriptions	70,000	-	70,000	70,000
<i>Donations:</i>				
In kind donations	-	12,500	12,500	12,000
Company donations	-	-	-	5,100
Individual donations	-	1,045	1,045	614
	70,000	13,545	83,545	87,714

3 DONATIONS (Continued)

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

	Total Funds <u>2024</u> £	Total Funds <u>2023</u> £
Design costs	2,500	2,000
Use of exhibition space/site services (Festival of Nature)	10,000	10,000
Use of exhibition space (Communicate)	-	-
Marketing support	-	-
Storage space	-	-
	<u>12,500</u>	<u>12,000</u>

4 INCOME

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total Funds <u>2024</u> £	Total Funds <u>2023</u> £
Festival of Nature				
Sponsorship	15,332		15,332	17,260
Sales	933		933	1,911
Grants	26,224	34,708	60,932	32,245
	<u>42,489</u>	<u>34,708</u>	<u>77,197</u>	<u>51,416</u>
Communicate Conference				
Sponsorship	5,000		5,000	5,000
Sales	35,107		35,107	25,645
Grants			-	-
	<u>40,107</u>	<u>-</u>	<u>40,107</u>	<u>30,645</u>
Education & Engagement				
<i>Education & Engagement</i>			-	99,959
<i>Euro Bioblitz</i>			-	3,500
Sponsorship			-	-
Sales	196,365		196,365	20,742
Grants	101,910		101,910	161,771
	<u>298,275</u>	<u>-</u>	<u>298,275</u>	<u>285,972</u>

5 TOTAL EXPENDITURE

	Staff <u>Costs</u> £	Other Direct <u>Costs</u> £	Total <u>2024</u> £	Total <u>2023</u> £
Festival of Nature	87,225	97,709	184,934	158,346
Communicate Conference	55,190	47,252	102,442	86,892
Education & Engagement	135,065	6,321	141,385	225,365
	<u>277,480</u>	<u>151,282</u>	<u>428,762</u>	<u>470,603</u>

OTHER DIRECT COSTS

	Total <u>2024</u> £	Total <u>2023</u> £
Premises costs	55,375	62,960
Event & project costs	83,126	83,533
Office costs	33,183	23,478
Legal & professional costs	10,272	4,007
Depreciation	2,568	2,756
Bad Debt write off	10,300	15,000
VAT partial exemption adjustment		2,810

5 TOTAL EXPENDITURE (Continued)

			194,824	194,545
	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Festival of Nature	136,681	48,253	184,934	158,346
Communicate Conference	102,442		102,442	86,892
<i>Euro Bioblitz</i>			-	24,000
<i>Education & Engagement</i>	184,927		184,927	201,365
<i>Sub-total</i>	184,927	-	184,927	225,365
TOTAL	424,051	48,253	472,304	470,603

6 NET INCOME/(EXPENDITURE) FOR THE YEAR

	2024	2023
	£	£
This is stated after charging:		
Depreciation	2568	2,801
Independent Examination	550	550
Accounting & Book-keeping services	6423	3,457

7 STAFF COSTS AND TRUSTEES' REMUNERATION

Staff costs were as follows:	2024	2023
	£	£
Wages and salaries	156,492	146,683
Employer's National Insurance	11,466	9,285
Employer's pensions	3,352	4,190
Freelance staff	65,631	33,259
	236,941	193,416

No employee earned £60,000 p.a. or more. The average number of employees during the year was 6 (2024).

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2024: £nil), neither were they reimbursed expenses during the year (2024: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2024: £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 £44593 (2024: £42950).

8	TANGIBLE ASSETS	Website <u>Development</u> £	Computer <u>Equipment</u> £	Office <u>Furniture</u> £	Festival <u>Equipment</u> £	<u>Total</u> £
	COST					
	At 1 January 2024	8,000	4,055	664	271	12,990
	Additions	-	556	-	-	556
	Disposals	-	-	-	-	-
	At 31 December 2024	8,000	4,611	664	271	13,545
	DEPRECIATION					
	At 1 January 2024	5,000	3,340	664	51	9,055
	Charge for the year	2,000	500	-	68	2,568
	At 31 December 2024	7,000	3,841	664	118	11,623
	NET BOOK VALUE					
	At 31 December 2024	1,000	770	-	152	1,922
	At 31 December 2023	3,000	714	-	220	3,934
9	DEBTORS				2024 £	2023 £
	Trade debtors				73,800	60,256
	Prepayments & accrued income				2,132	1,312
	Taxation and social security				-	-
	Other debtors				-	-
					75,932	61,568
10	CREDITORS				2024 £	2023 £
	Amounts falling due within one year:					
	Trade creditors				19,877	2,731
	Taxation and social security				9,835	7,401
	Accruals				-	26
	Deferred income				65,000	70,000
	Other creditors				-	-
					94,712	80,158
11	DEFERRED INCOME					
	Deferred income comprises subscriptions and grants invoiced in advance.				2024 £	2023 £
	Balance as at 1 January 2024				70,000	70,000
	Amount released to income earned from charitable activities				(70,000)	(70,000)
	Amount deferred in year				65,000	70,000
	Balance as at 31 December 2024				65,000	70,000

12 OPERATING LEASES

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	-	-
Later than 1 year and not later than 5 years	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

13 RESTRICTED FUNDS

	At 1 January <u>2024</u>	<u>Income</u> £	<u>Expenditure</u> £	Transfers Between <u>Funds</u> £	At 31 December <u>2024</u> £
<i>Bristol Festival of Nature Communicate</i>	-	48,253	(48,253)		-
	-	-	-		-
<i>Education & Engagement Parks Accelerator</i>	-	-	-		-
	-	-	-		-
<i>Euro Bioblitz</i>	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	48,253	(48,253)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

14 UNRESTRICTED FUNDS

	At 1 January <u>2024</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfers Between <u>Funds</u> £	At 31 December <u>2024</u> £
General Fund	56,235	450,871	(420,551)	(50,000)	36,554
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

15 DESIGNATED FUNDS

	At 1 January <u>2024</u> £	<u>Income</u> £	<u>Expenditure</u> £	Transfers Between <u>Funds</u> £	At 31 December <u>2024</u> £
Designated funds	3,500	-	(3,500)	50,000	50,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Designated funds consist of £3,500 of funds received for Festival of Nature Youth panel 2024

Designated funds consist of £50,000 for Festival of Nature 2025

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General <u>Funds</u> £	Restricted <u>Funds</u> £	<u>Designated</u> <u>funds</u>	<u>Total</u> £
Tangible fixed assets	1,922	-	-	1,922
Cash at bank and in hand	103,412	-	-	103,412
Other net current assets/(liabilities)	(18,780)	-	-	(18,780)
	<hr/>	<hr/>	<hr/>	<hr/>
	86,554	-	-	86,554
	<hr/>	<hr/>	<hr/>	<hr/>

17 RELATED PARTIES

Avon Wildlife Trust

Avon Wildlife Trust is represented on the Steering Group by Julie Doherty. Avon Wildlife Trust is a subscribing organisation and paid £5,000 to BNHC in 2024.

Bath & North East

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 2024.

BBC

BBC is represented on the Steering Group by Hannah Stott and Dulcie Arnold. BBC is a subscribing organisation and paid £5,000 to BNHC

Bristol City Council

Bristol City Council is represented on the Steering Group by Richard Ennion and Isla Gladstone. BCC is a subscribing organisation and paid £5,000 to BNHC in 2024.

Bristol Zoological

Bristol Zoological Society is represented on the Steering Group by Mark Kennett. As a subscribing organisation, Bristol Zoological Society paid £5,000 to BNHC in 2024.

Defra

Defra is represented on the Steering Group by Jessica Everett and as a subscribing organisation paid £5,000 to BNHC in 2024.

Forestry England

Forestry England is represented on the Steering Group by Naomi Fuller and is a subscribing organisation which paid £5,000 to BNHC in 2024.

National Trust

National Trust is represented on the Steering Group by Simon Lawrence and is a subscribing organisation which paid £5,000 to BNHC in 2024.

Natural England

Natural England is represented on the Steering Group by Chloe Lawson and is a subscribing organisation which paid £5000 to BNHC in 2024.

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 2024.

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 2024.

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 2024.

University of Bath

The University of Bath is represented on the Steering Group by Helen Featherstone and is a subscribing organisation which paid £5,000 to BNHC in 2024.

Wildfowl & Wetlands

Trust

The Wildfowl & Wetlands Trust is represented on the Steering Group by Hannah Millbank and is a subscribing organisation which paid £5,000 to BNHC in 2024.