

British Dragonfly Society



Annual Report

for the year ended **31 March 2017**



Registered Charity No 1168300

British Dragonfly Society

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Legal and Administrative Information

Patron

Sir David Attenborough OM CH FRS

President

Mike Dilger

Charity's principal address

23 Bowker Way, Whittlesey, Peterborough PE7 1PY

Trustees and Committee Members as at 31st March 2017

Mr Brian Walker, Chairman

Mr Henry Curry, Hon. Secretary

Mr Nigel Scott, Hon Treasurer

Dr Pam Taylor, Convenor of Dragonfly Conservation Group

Mr Stuart Irons

Mr Michael Parfitt

Dr Val Perrin

Dr Ben Price

Staff

Miss Genevieve Dalley, Conservation Officer

Ms Daniele Muir, Scottish Officer

Mrs Sarah Miller, Fundraiser

Bankers

The Bankers of the Society are Lloyds plc.

1. About the Society

Aims

The aims of the British Dragonfly Society (BDS), as stated in Article II of our Constitution, are *“to promote and encourage the study, conservation and understanding of Odonata and their natural habitats, especially in the United Kingdom, and to raise public awareness of dragonflies”*. Membership is open to anyone with an interest in the aims of the Society. The BDS is a non-profit making Society with no political affiliations or stance.

Study and conservation

Within the BDS there are two main inter-linked areas of interest, dragonfly recording and dragonfly conservation. The first of these consists of a dedicated group of individual enthusiasts each collecting and supplying records to the BDS Recording Scheme of County Dragonfly Recorders (CDR). The purpose of these records is not simply to document what is present, but also to identify topics and aspects which would benefit from research and inform the second main area of interest, that of dragonfly conservation. Records help us to understand the value of a site and information about population size and breeding behaviour allows us to assess the importance of an area for species survival. Dragonflies are good indicators of the health of a habitat; if they are thriving then it is a good indication that the smaller insects on which they prey are also abundant and thus that there is a high level of biodiversity. Any variation in distribution or population size can indicate that changes on a wider environmental scale are occurring and need to be investigated. Education and training are important weapons in conservation. Raising public awareness is vital because people need to appreciate something in order to want to preserve it, so providing information to an ever-widening audience is an important objective for the BDS. We aim to share the knowledge gained with both those working in conservation and with the general public. This is achieved both through direct contact and through public events, other meetings and publicity in the national press and social media.

2. Summary of Key Achievements

HDH Wills Charitable Trust

We were extremely pleased to learn the news that the 'Breathing Life into Scotland's dragonflies' project has received a grant from the HDH Wills Charitable Trust. The grant will allow our Scotland Officer, Daniele Muir, to cover a wider geographical area with the new outreach programme, help to enthuse more people about dragonflies and to establish two new Dragonfly Hotspots to use as a focus for community engagement, volunteer days and training courses.

Fundraiser

To maximise use of our legacies, the Trustees decided we should advertise a new post of BDS fundraiser. Advertising produced a large number of applications, and after sifting through these we agreed on the best seven candidates and interviewed them in London & Birmingham at the end of last year. As a result, we employed Sarah Miller, from East Sussex, on a part-time basis (3 days per week) from 6th January 2017. She has a number of projects and grant applications in progress already, and we have high hopes for the role. A general appeal sent

to over 200 targeted Charitable Trusts has already brought in a donation of £500, and we hope that further funds will be forthcoming.

Trustees

During the year we changed the Society to a CIO (Charitable Incorporated Organisation). A ballot form was sent in the Spring 2016 edition of Dragonfly News and members overwhelmingly endorsed the proposed changes. After amending the constitution towards the end of 2016, we restructured the jobs within the Board of Trustees, so we are now very pleased that Brian Walker has taken on the new role as our Chairman. Brian is a Chartered Mechanical Engineer by training and profession and stepped in to take over from Tony Carter as Treasurer back in 2008. He has been fulfilling this position admirably since then. His position as Treasurer was filled by Nigel Scott, who joined us as a Trustee back in 2015. Nigel brings a wealth of charity & treasurer skills and experience, and we are very pleased to have him take on this role.

We regularly ask our members to contact any of the Trustees and give them their ideas or ask questions about any of the issues we are discussing.

President

In 2016 we were delighted to announce that naturalist, author and TV personality Mike Dilger had accepted the post of President of the Society. The members are delighted that we have Mike as our dynamic new President, as evidenced by his thrilling introduction at the Annual Meeting in November 2016.

Legacy

Among the names of deceased members read out at our Annual Meeting there was Mr A.W. Jollands. It transpires that Mr Jollands obviously thought a lot of the work of the BDS, as he left us a handsome legacy in his will. This money is extremely valuable to us, because it is not linked to any particular project as most grants are. Because of this we can decide how we use the money to best advantage without any requirement for a specific output. This applies to the general work of our Conservation Officer, and also allowed us to recruit a Fundraising Officer to help secure longer term funding for projects and activities.

Meetings

We held our 33rd Annual Meeting - with the 29th AGM - in mid-November, at Nottingham Trent University. This was open to everyone to attend. There was very significant and positive feedback; members agreeing that the speakers were spellbinding, and the topics thought provoking. We would like to thank all those who gave such amazing talks, and everyone who attended, for making the day so successful, and special thanks must also go to the people at the University for making us so welcome. (Our own stalwart hero and ex-student, David Goddard, was the contact, and head of the Department of Environmental Science, Julia Davies, was our excellent host)

We held our Spring Meeting in March 2017 at Green Hammerton in Yorkshire. The Spring Meeting has previously been primarily for our County Recorders, but it has now been opened for anyone to attend. The programme of talks was more focused on topics of interest to recorders and those interested in research than is the case at our Annual Meeting, and it

included an update on the latest developments in recording, a talk on the *Clean Water for Wildlife* project by the Freshwater Habitats Trust and a talk on the change in size of dragonflies over an extended period based on studies of museum specimens.

Rutland Water Birdfair

Over the three days of this annual event the Society met the public, answering questions and educating the young, and had an opportunity to network with other wildlife charities & societies. One highlight of the 2016 Birdfair that attracted much interest to the BDS stand was a book-signing visit by TV presenter and naturalist Chris Packham. The work of the BDS was also brought to the fore when BDS Trustee Dr Pam Taylor became part of the 'Ask the Expert' panel in the Events Marquee.

Dragonfly Week

Our popular 'Dragonfly Week' in July hosted a number of guided walks and events, including a team centred at the Wildfowl and Wetland Trust in Barnes. Here, BDS volunteers led guided walks and gave talks about the species to be seen at this important London wetland centre. The week culminated in 'Dragonfly Day' at our partnership National Trust site, Wicken Fen in Cambridgeshire. Here, we entertained children with dragonfly related activities and educated the public with displays, talks and walks.

Dragonfly Centre

The Dragonfly Centre, a small converted Fenman's cottage at the National Trust's Wicken Fen, opens for six months each year. Staffed by enthusiastic BDS volunteers, who make use of a wealth of displays and information both inside & outside the cottage, it features a raised pond and a natural pond in the garden. This popular centre provides a base from which we educate, inspire and inform the public regarding all aspects of dragonfly biology and behaviour.

3. Conservation

England and Wales

Freshwater Habitats Trust (FHT): Following a talk by FHT at our BDS Spring Meeting we began promoting their *Clean Water for Wildlife* project. We will be working with them on their important freshwater areas project by providing dragonfly data and by asking BDS volunteers to test freshwater sites for nitrate and phosphate pollution.

Common Clubtail: While collecting reports for *Darter*, it was noted that there were few recent records of this species. It was not known whether this indicated that the species is actually in trouble or whether there is just a lack of recording. In response to this, BDS volunteer David Tompkins, with help from Sue Rees Evans (Shropshire Recorder) created a Shropshire Clubtail Survey. This project recruited volunteers to cover 1km grid squares (monads) each along the River Severn, where footpaths allow access to the bank, to record the species, mostly focusing on exuviae but also noting any adults seen. This was advertised through social media and the local recorder's website. Fourteen volunteers were recruited to this project through various channels and around 90 records of Common Clubtail were received, a number of these in monads which had no previous records. Dave Tompkins and Genevieve Dalley, our Conservation Officer, ran a training session for volunteers in Shrewsbury town centre where

some Clubtail exuviae had been found. We will extend this project into a National version, 'Clubtail Count 2017', for the coming year. This will use the same format as the Shropshire pilot survey but run nationally, targeting most of the other rivers where the species has been recorded.

Complete Lists: This is a new push for us to get people to provide us with complete lists of dragonflies for a site rather than just recording a particular species of interest. We produced a poster and have advertised it via social media, newsletter and website. We also wrote an article for the Birdguides newsletter which they have released and advertised on their social media. The value of complete lists is that statistical analysis can then be used to identify trends and hence issues warranting more detailed study or conservation action.

Southern Damselfly: BDS supplied planning consultation comments regarding Southern Damselfly populations and its habitat at Latchmore Brook in the New Forest. The planning application to reinstate meanders to the brook was later defeated 6 votes to 5 votes.

Funding was obtained from Dorset Council to run a Southern Damselfly training day that was well received. Surveys for the species in Dorset then continued over the summer of 2016 and a new population at a previously unknown site was located.

The BDS has also continued its work on Southern Damselfly populations in Wales, particularly on Anglesey, in partnership with Natural Resources Wales. A Habitat Management document for Southern Damselfly throughout its range was produced to guide site owners and land managers in their work.

Scotland

Glen Affric Peatland Restoration Project: A series of practical conservation tasks began at the end of October with the aim of restoring previously used forestry plantations. Ditches were blocked and small trees removed to re-wet sites and restart the natural peatland creation process.

Northern Damselfly: Training was provided to rangers on the Atholl Estates and site surveys were carried out at Muir of Dinnet, Logierait Mires, Glen Tanar, Kindrogan, Glenshee and at lochans in the Dunkeld area. Four new Key Sites were identified for Northern Damselfly including RSPB Abernethy, RSPB Insh Marshes and Fairy Lochan in Glen Tanar.

In partnership with the Forestry Commission, Scotland, a dragonfly priority sites plan was agreed. A number of conservation work party days were carried out at established Dragonfly Hotspots to improve the habitat for dragonflies.

Public engagement activities have continued with a programme of guided walks and talks led by our Scottish Officer and BDS volunteers. Some of the talks have been to Conservation Rangers to enable them to lead dragonfly walks at their own sites. Conservation activity has focused on Northern Damselfly with the Scottish Officer surveying 13 historic sites for the species and BDS volunteers also checking well established sites and further possible sites. Discussions have been held with 13 site managers with a view to maintaining or improving habitat for Northern Damselflies at their sites and some of these have been identified as "key sites" in agreement with the site owners. A "Habitat Management for Northern Damselfly" sheet has been produced and is available on the BDS website. Some preliminary work has been carried out to allow similar work to be carried out to identify sites and management needs for Azure Hawker.

Wales

Loss of funding from Natural Resources Wales has meant that we were unable to undertake any specific project work in Wales but have continued to maintain contacts and advise where possible, particularly with regard to habitat management for Southern Damselfly populations.

4. Training and Education

Children's Education



We have launched a new education pack aimed at children aged 5-11 with the hope of inspiring a new generation of dragonfly enthusiasts. With increasing concern in recent years over the disconnection between children and the natural world, environmental charities have a responsibility to encourage children to connect with nature. Our newly launched education pack aims to do this by providing teachers, parents and carers with support to educate children on dragonflies and their habitats. The pack includes a presentation, which can be adapted to worksheets, and activities which will help children learn about dragonflies.

These resources feature key curriculum links with topics such as life-cycles, animal survival, habitats, ecology and evolution. Reaching out to the next generation of dragonfly lovers is a key aim for the society. It is vital that children are given the opportunity to learn about the world around them as this will encourage them to care for and protect the environment. We hope that our new education pack will enable teachers and other educators to introduce children to the fascinating world of dragonflies in a fun way, leading to a life-long love for, and interest in, these wonderful insects. On TES (Teacher Resources website) the main presentation has been downloaded 82 times.

Scotland

We delivered our second Dragonfly Conference in April 2016. The topics included the Butterfly Conservation Bog Squad and recording, beavers and dragonflies at Knapdale, the changing wildlife of Dumfries and Galloway and the consequences of climate change driven range shifts on damselflies in NE Scotland. Sixty-six people attended, and it provided a good opportunity to network not just about dragonflies but about conservation activities in Scotland more generally.

Website

We've updated the website to include a new menu, 'Get Involved', letting people know of the range of ways they can help and support the BDS - such as volunteering opportunities - and have amended our 'Projects' section to update the current projects there (such as the Migrant Dragonflies Project) and add new ones (e.g. Dorset's Southern Damselfly, Glen Affric Peatland Restoration Project). We are reviewing and improving the Management Profiles we have for some species as these are in need of update.

Leaflet

We created a small leaflet advertising 'DragonflyWatch' to promote our recording scheme and provided these for our stand at the British Entomological & Natural History Society meeting.

5. Publicity and Outreach

Enquiries

We continue to receive several hundred enquiries from the public regarding dragonfly identification via our dedicated ID email address, as well as numerous others throughout the year on social media.

Filming

During Dragonfly Week 2016 our BDS Conservation Officer Genevieve Dalley was interviewed by Steve White at Tyntesfield, National Trust. This interview, plus footage of Emperor dragonflies at Tyntesfield, is being used in a promotional video for use by both the National Trust and BDS.

Kids Country

BDS was represented at this very large event held on the East of England showground at the end of June, where thousands of schoolchildren learn about countryside, farming and wildlife.

Social Media

The BDS *Facebook* page has a wide following and carries regular posts from our Conservation Officer and Scotland Officer. We also regularly post items of interest to our members and other dragonfly followers on our BDS *Twitter* account. Additionally, we have a BDS *Flickr* page where people post a wide range of high quality dragonfly-related photographs.

e-Newsletter

Since August 2015 we have produced a monthly e-mail newsletter, sent to all our members but also open to anyone who requests it. The circulation has grown steadily, and the proportion opened is higher than the norm for similar e-newsletters.

6. Recording

Dragonfly Challenge

We have developed a new initiative to be run as a pilot during Dragonfly Week in July 2017. It will be called *Dragonfly Challenge* and is intended to engage the general public. It will be a mass participation, citizen science Dragonfly survey, similar to surveys carried out by other organisations for birds and butterflies. We hope it will allow us to reach and involve a much wider audience, engaging and educating the wider public on the importance of these amazing species. By involving the public, we'll gain greater information on the more common species and their appearance in gardens and community spaces (both urban and rural) and hopefully encourage more people to actively record dragonflies in the future. This should give us a greater understanding of the impact that changes in habitat and climate are having on dragonflies.

7. Publications

We supply three publications to all our members:

Dragonfly News - this twice-yearly magazine remains a firm favourite with the readership and is about to reach its 72nd edition. It has a style appealing to all levels from absolute beginner to dedicated enthusiast.

Society news, information regarding meetings, ideas for where to see dragonflies and reports of guided walks are provided, together with a selection of members' articles and photographs. The content is varied and the presentation professional thanks to our excellent editor.

BDS Journal - this is our internationally acclaimed twice-yearly peer-reviewed scientific publication, currently at volume 32. It is widely read and accepted as an important journal in the world of Odonatology.

Darter Magazine - published annually, this magazine specifically reviews data from our Recorders and their achievements in each year together with the outlook for the forthcoming recording season.

Wider Availability – *Darter* is available as a download from our website and the other publications can be purchased by non-members for a reasonable charge. We can provide them free on request to appropriate institutions and students. A year after their distribution to members, our publications are generally made available for download free of charge to the general public from our website.

8. Outlook - Future Plans

BDS plans to increase public outreach aspects of its work to engage with a larger number of people and explain dragonflies and their importance as part of the environment and to encourage people to get out into the countryside and enjoy watching dragonflies and other wildlife. In part this is intended to raise the overall level of understanding but also to increase participation and we hope that our initiatives will lead to increased membership and, particularly, to increased levels of dragonfly recording.

Recruitment of our Fundraiser allows us to seek funding to achieve this aim and plans are being formulated to achieve our objectives. These will include the creation of Dragonfly Hotspots in England and Wales where the public can view dragonflies and learn about them from interpretation materials and events focused at the sites. These will be at sites with open access and follow the success of the Dragonfly Hotspots we have created in Scotland. It is also likely to include the appointment of Regional Officers to promote events and activities, working with local volunteers, both in spreading knowledge and carrying out practical conservation tasks.

BDS will also seek funding for specific research and conservation activities. One such example is to seek funding for a full survey of historic and potential sites for Northern Damselfly in Scotland and a proposal is being developed. BDS also plans to produce a "State of Dragonflies

in 2020" report as a follow up to the Atlas produced from records up to 2012. Both of these projects as well as others under discussion will need external funding to be completed successfully and appropriate funding bodies will be approached to provide such funds.

Following our change to a CIO and with other changes in our activities we are reviewing our financial and other policies to ensure that they both conform to current requirements and meet our needs going forward. This has resulted in some changes to how we present our accounts this year. The review is ongoing.

Outreach

BDS is seeking to increase its outreach work in order to recruit more BDS members and volunteers to its ranks. It is drawing up a publicity plan and investigating funding sources to increase its staff base and partnership work.

Hotspots

Given the success of our Dragonfly Hotspots work in Scotland where ten sites have now been established, we hope to replicate this work across sites in England.

Fundraising

In addition to sending out a targeted request for small grants to a number of Foundations and Trusts, the BDS will be investigating and applying to major funders to enable us to appoint an additional officer. Our aim will be to spread our staff base into the eastern region and increase our Outreach, media and volunteer recruitment through the new post.

In 2017 our fundraising focus will be obtaining grant funding to allow us to expand our conservation staffing. We will also concentrate on raising awareness, through gaining funding for more outreach activity and expanding our volunteer resource. We hope that we will attract new funders whom will allow the Society to build on our conservation successes.

Another key area for development is to generate income to launch Hotspots in England, following the success of the Hotspots project in Scotland. Hotspots are sites where there is both a good opportunity to view dragonflies together with decent public access and a good footfall of visitors to engage with and educate about dragonflies.

9. Legal and Administrative requirements

Structure, Governance and Management

The charity was registered as a Charitable Incorporated Organisation with the Charity Commission in July 2016. As at 1st September it took over the assets and liabilities of the previous unincorporated charity of the same name, registered with the Charity Commission under No.

The Society's governing document is the CIO Constitution agreed by the Charity Commission in July 2016.

Recruitment and appointment of new Trustees

Trustees are elected by the membership at the Society's AGM. One-third of the Trustees retire by rotation on an annual basis. Trustees may serve a maximum of 9 years.

The Society seeks new Trustees from its membership and from other interested parties. The new CIO allows greater numbers than the former unincorporated charity and the Society is seeking to recruit new Trustees with appropriate skills.

Potential Trustees are invited to observe a Trustee Meeting before appointment. Their induction includes an information pack on the Society's status and legal position as well as discussions with the Officers and relevant staff.

Organisational structure

The Society is governed by its Trustees who meet formally four times a year. The Society has 3 staff, a full-time Conservation Officer based at the Natural England offices on Telford, Shropshire, a part-time Scottish Officer based at home near Perth and a part-time Fundraiser based at home in East Sussex.

The Officers of the Society, the Chairman, Hon Secretary and Hon Treasurer carry out activities linked to their roles as well as supervising the staff. The Convenor of the Dragonfly Conservation Group also has responsibility for delivering policies and projects of the Society through the Society's networks.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls and actions are in place to manage these risks. The Society considers that the main risks to which it is exposed are future income streams which it manages through a multi-year Budget and regular reporting.

Financial position

This is the first year of the CIO, so no comparatives have been provided, however, activities are in line with the previous unincorporated charity.

Gross income for the year was £86,711. This included legacy income of £10,000. This income, together with legacy income received in previous years has enabled the Trustees to invest in the future of the charity. During the year the Trustees committed to retaining a full-time Conservation Officer post for 3 years, increased the Scottish Officer post to 3 days per week and employed a Fundraiser, targeted at Trusts & Foundations. The Trustees believe these investments will provide a good return for the Society through increased activity, greater awareness and increased future income.

The Trustees also decided to classify much of the legacy income as Expendable Endowment, indicating that there could not be a reasonable expectation that the Trustees could spend these funds in one financial year and so allowing the Trustees to invest these funds over a number of years.

Expenditure for the year was £85,666, reflecting the beginning of the investment described above.

Reserves policy

The policy of the charity is to hold sufficient funds to allow for the maintenance of existing activities, to cover any significant shortfall in income and to allow for future investment.

With the Expendable Endowment described above, the Trustees have considerable reserves which will be invested over the next three years. The value of Unrestricted funds and the Expendable Endowment at the year-end was £293,913. The Trustees plan to reduce this figure to between 9 and 12 months of total expenditure over the next three financial years.

A handwritten signature in dark ink, appearing to read 'H Curry', is shown within a rectangular frame.

On behalf of the Trustees

Mr H Curry

Hon Secretary

27th January 2018

Independent Examiner’s Report

Independent examiner’s report to the trustees of the British Dragonfly Society

I report to the trustees on my examination of the accounts of the British Dragonfly Society (the Society) for the year ended 31 March 2017.

Responsibilities and basis of report

As the charity trustees of the Society you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the Society’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

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

1. accounting records were not kept in respect of the Society as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



F J Wilde
FCCA MBA DChA

4 Marigold Drive
Bisley
Woking
GU24 9SF

29 January 2018

Receipts and Payments Account

RECEIPTS AND PAYMENTS ACCOUNT					
For the year ended 31st March 2017					
	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
		£	£	£	£
Income and Endowments from					
Donations, membership and legacies	2	£52,633	£0	£0	£52,633
Charitable activities	3	£0	£22,161	£0	£22,161
BDS Shop and trading activities	4	£10,733	£0	£0	£10,733
Investments		£1,185	£0	£0	£1,185
Total Income		£64,551	£22,161	£0	£86,711
Expenditure on					
Raising funds	5	£12,384	£0	£0	£12,384
Charitable activities		£61,122	£12,161	£0	£73,282
Total Expenditure		£73,505	£12,161	£0	£85,666
Net income/(expenditure)		-£8,955	£10,000	£0	£1,045
Transfers between funds		-£158,151	£0	£158,151	£0
Net movements between funds		-£167,106	£10,000	£158,151	£1,045
Reconciliation of funds					
Total funds brought forward		£302,868	£31,894	£0	£334,761
Total funds carried forward		£135,762	£41,894	£158,151	£335,807

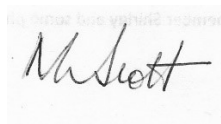
Balance Sheet

Balance Sheet at 31st March 2017						
		Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
			£	£	£	£
Current Assets						
Stock	6		£3,483	£0	£0	£3,483
Short-Term Deposits	7		£88,849	£31,894	£158,151	£278,894
Cash at Bank			£43,430	£10,000	£0	£53,430
Total			£135,762	£41,894	£158,151	£335,807
Current Liabilities						
			£0	£0	£0	£0
Net Current Assets						
			£135,762	£41,894	£158,151	£335,807
Represented By						
	8					
Unrestricted Funds			£135,762	£0	£0	£135,762
Restricted Funds			£0	£41,894	£0	£41,894
Endowment Funds			£0	£0	£158,151	£158,151
Total			£135,762	£41,894	£158,151	£335,807

The Financial Statements were approved by the Trustees on Friday 17th November and signed on its behalf by:



Mr H Curry – Hon Secretary



Mr N Scott – Hon Treasurer

The notes form part of these financial statements

1 Accounting Policies					
Basis of preparation of the financial statements	The financial statements have been prepared using the Receipts & Payments approach allowed by the Charity Commission for charities of this size.				
Income	All income is recognised in the Statement of Financial Activities once the charity has received the funds.				
Expenditure	Expenditure is accounted for when paid from the charity's bank accounts and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.				
Stocks	Stock is valued at the lower of cost or net realisable value, after making due allowance for obsolete and slow-moving items.				
Taxation	The charity is exempt from Income or Corporation Tax on its activities. VAT where chargeable has been retained with the relevant expenditure.				
Fund accounting	Restricted funds 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 purposes.				
	Expendable endowment funds reflect income received by the charity which it cannot be reasonably expected to spend within one financial year. These funds will be expended at the discretion of the Trustees over a number of years.				
	Unrestricted funds can be used in accordance with the charitable objects at the discretion of the charity.				
	Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.				
2 Income from donations, membership and legacies					
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
	£	£	£	£	
Membership Subscriptions	£29,755	£0	£0	£29,755	
General Donations	£6,665	£0	£0	£6,665	
Gift Aid	£6,213	£0	£0	£6,213	
Legacy	£10,000			£10,000	
Total	£52,633	£0	£0	£52,633	
3 Income from charitable activities					
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
	£	£	£	£	
HDH Wills Fund	£0	£10,000	£0	£10,000	
Scottish National Heritage	£0	£8,440	£0	£8,440	
Dorset County Council	£0	£2,500	£0	£2,500	
Small grants	£0	£1,221	£0	£1,221	
Total	£0	£22,161	£0	£22,161	
4 Income from BDS Shop and other trading activities					
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
	£	£	£	£	
BDS Shop Sales	£9,330	£0	£0	£9,330	
Courses provided	£905	£0	£0	£905	
Book royalties	£120	£0	£0	£120	
Other	£378	£0	£0	£378	
Total	£10,733	£0	£0	£10,733	

5 Expenditure		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
		£	£	£	£	
	Raising Funds:					
	BDS Shop	£5,657	£0	£0	£5,657	
	Membership costs	£2,511	£0	£0	£2,511	
	Staff costs	£4,216	£0	£0	£4,216	
	Charitable activities:					
	Conservation Officer	£25,789	£0	£0	£25,789	
	Scottish Officer	£7,415	£11,155	£0	£18,570	
	Scottish Projects	£0	£1,006	£0	£1,006	
	Recording costs	£6,912	£0	£0	£6,912	
	Storage costs	£2,434	£0	£0	£2,434	
	Publications	£12,436	£0	£0	£12,436	
	Exhibitions & Fairs	£1,680	£0	£0	£1,680	
	Members' Days	£1,031	£0	£0	£1,031	
	Dragonfly Centre	£1,510	£0	£0	£1,510	
	Insurance	£705	£0	£0	£705	
	Bank charges	£1,210	£0	£0	£1,210	
	Total	£73,505	£12,161	£0	£85,666	
6 Stock		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
		£	£	£	£	
	BDS Shop Stock	£3,483	£0	£0	£3,483	
7 Short Term Deposits		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	
		£	£	£	£	
	CCLA COIF Charity Deposit	£88,849	£31,894	£158,151	£278,894	
8 Movement in Funds		Opening Balance 31st March 2016	Income	Expenditure	Transfers	Closing Balance 31st March 2017
		£	£	£	£	£
Restricted Funds						
	Life Members	£31,894	£0	£0	£0	£31,894
	Scottish Office	£0	£22,161	-£12,161	£0	£10,000
	Expendable Endowment	£0	£0	£0	£158,151	£158,151
	Total	£31,894	£22,161	-£12,161	£158,151	£200,045
Unrestricted Funds						
	General Funds	£302,868	£64,551	-£73,505	-£158,151	£135,762
	Total	£334,761	£86,711	-£85,666	£0	£335,807
Funds - further information						
	Life Members	This fund is a retained balance from Life Subscriptions paid by members in prior years.				
	Scottish Office	This fund aggregates all grants for work by our Scottish Officer and the related costs. The main income is a grant from Scottish Natural Heritage.				
	Expendable Endowment	This fund is legacies received in the last two years which the charity cannot be reasonably expected to spend in one financial year. The Trustees have decided to classify this as Expendable Endowment and to treat it as investment in staff posts in 2017/18 and subsequent years to grow the work of the Society.				

9	Change of charity status					
	On 19 July 2016 a new charity was formed to take advantage of a new charitable status, a Charitable Incorporated Organisation.					
	The Charity Commissioners have agreed the existing charity can transfer its assets to the new charity and the date for this was agreed by the trustees to be 31 August 2016.					
	Rather than disclose the transactions to 31 August 2016 as one amount introduced from the previous charity, the trustees felt this was not helpful for the members' understanding of the results for the year and so have produced accounts which show the individual transactions for the whole of the year. The accounts for the year therefore include £49,309 of income and £37,642 of expenditure that relates to the previous charity, the total value of assets transferred at 31 August 2016 was £339,638.					