

# British Dragonfly Society



## **Annual Report and Unaudited Financial Statements**

for the year ended 31 March 2020

Registered Charity No 1168300

# British Dragonfly Society

Registered Charity No 1168300

## 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 (to 31<sup>st</sup> December 2019)

Ashcroft, Brington Road, Old Weston, Huntingdon, Cambridgeshire PE28 5LP (from 1<sup>st</sup> January 2020)

### Trustees and Committee Members as at 31st March 2020

Mr Brian Walker, Chairman

Mr Henry Curry, Hon Secretary (resigned 31<sup>st</sup> December 2019)

Ms Carolyn Cooksey, (Hon. Secretary from 1<sup>st</sup> January 2020)

Mr Nigel Scott, Hon Treasurer (resigned 10<sup>th</sup> November 2019)

Dr Pam Taylor, Convenor of Dragonfly Conservation Group

Mr Michael Parfitt (resigned 31<sup>st</sup> December 2019)

Mr Peter Brown

### Staff

Miss Eleanor Colver, Conservation Officer

Ms Daniele Muir, Scottish Officer (Conservation)

Ms Andrea Hudspeth, Scottish Officer (Projects)

Mrs Sarah Miller, Fundraiser (from 1<sup>st</sup> February 2020)

Miss Fiona McKenna, Conservation Outreach Officer

### Bankers

The Bankers of the Society are Lloyds plc and CCLA Investments.

The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 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 2019)".

## 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 involves encouraging individual enthusiasts to collect and submit records to the BDS Recording Scheme. These records are reviewed by County Dragonfly Recorders (CDR) to check accuracy and ensure that the data is validated. 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 tools in conservation and have become an increasingly important aspect of our work. Raising public awareness is vital because people need to appreciate something and recognise its value 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. Chair's Overview

We have made steady progress towards our key objectives in the course of the year aided by the grants from John Ellerman and Esmée Fairbairn Foundations. We launched three more Dragonfly Hotspots at Rodley Nature Reserve, near Leeds, Stover Country Park in Devon and Thursley Common in Surrey. We were fortunate with good weather for the events at Rodley and Stover and we were able to show adult dragonflies to visitors on guided walks as well as larvae and other pond life at pond dipping sessions. The launch at Thursley was a more formal event by invitation only as we were concerned about the car park capacity if very large numbers attended. We have promoted all of our Dragonfly Hotspots via social media and organised other events at them, including

encouraging people to volunteer to help with habitat management and other activities at these sites. We have also reached agreement with site owners to launch three more Dragonfly Hotspots in 2020.

We have made progress in increasing public engagement, particularly through social media and engaging with other individuals and groups that share our interests and enthusiasm. Not everything we have tried has been equally successful and we have tried to listen to feedback and focus on activities and approaches that people can engage with. We still want to increase the number of individuals who contribute records to our recording scheme and who are prepared to volunteer in other ways but we are recognising that support comes in many ways. As an example of our initiatives, our Scottish Officer has had success with a pilot scheme, called People for Ponds, to help local groups create and improve community ponds and through this we have recognised that there is a demand for this type of help and are examining how we might expand this project.

We encouraged recorders to enter their records into the iRecord recording system promptly this year and for County Recorders to validate them by the end of January 2020 so that they can be included in the analysis for our planned “State of Dragonflies 2020” review. This has been successful with the additional help of a handful of key volunteers who reviewed the records from a small number of counties where we are currently without a Recorder to ensure complete coverage. This enabled analysis to determine trends to start as the year came to a close.

The Covid 19 pandemic started to impact on our activities as the year was ending and we had to cancel our Spring Conference and Scottish Conference as well as suspending all planned events such as field meetings. We reviewed our plans and started to focus on helping people to identify dragonflies and damselflies that they might see in their gardens and flagging up activities that children could undertake at home that were both entertaining and educational. The first reports of Large Red Damselflies at garden ponds started to come in as the reporting year ended.

### **3. Funding Successes**

Having secured two large 3-year grants in 2018 our focus was on developing the projects that these will fund while identifying smaller projects and the funding for these to build on the larger initiatives. Sarah Miller, our Funding Officer had resigned to take another post but re-joined BDS in February 2020 to work on funding to follow on from the large grants and to seek funding for the smaller projects we have identified.

- In August we secured a grant of £2,000 from D’Oyly Carte Charitable Trust for work on Southern Damselfly in Dorset
- We obtained funding from Tesco Bags for Life for equipment at Shropshire Hills Discovery Centre, our first English Dragonfly Hotspot, for habitat improvement and educational equipment.

### **4. Conservation and Outreach in England and Wales**

Our conservation focus in England and Wales remains with Southern Damselfly, Norfolk Hawker and White-faced Darter, the three species of dragonfly in this area that are Endangered on the Odonata Red List. This work includes monitoring populations, conserving and improving habitats through discussion with site managers and, where necessary, aiming to re-establish populations at sites where they have been lost, once the habitat has been restored to a suitable state. We are involved in projects to reintroduce White-faced Darter, a species which has been declining in England at least

partially from loss of habitat, to suitable sites and have held discussions regarding re-introducing Southern Damselfly to sites where it has been lost from once the habitat at these has been restored.

Our outreach activities are intended to connect the public with dragonflies and to highlight the importance of their habitats to the overall health of the environment. They are also intended to promote a wider understanding of the need for study and conservation. The main activities that we continue to operate are walks and talks run by individual volunteers, but increasingly we also attend events which attract larger numbers of people who are likely to have an interest in our work. The creation of Dragonfly Hotspots in Scotland has provided a better focus for walks and training type events and we have now extended this approach to England and Wales.

Communications are important and our monthly email Newsletter “Hawker” has continued to develop during the year with the circulation continuing to increase beyond our membership. While we hope recipients will decide to join the Society, the key aim of the publication is to raise awareness about dragonflies and their habitats more generally. We have also increased our activity on social media sites and launched a redesigned website. This went live in Spring 2019. Our more conventional publications in the form of Dragonfly News, the BDS Journal and Darter, our annual report on recording activities, continue to be appreciated by members.

Particular points of note were:

- Funding of £2,000 from D'Oyly Carte Charitable Trust to enable stream restoration at Three Barrows (Purbeck) and further survey work for Southern Damselfly in Dorset. Surveys in 2019 confirmed that the species is still present at Blue Pool (Purbeck) but habitat restoration and survey work planned for 2020 has been postponed because of Covid 19.
- Our Conservation Officer continued to contribute to the steering group managing the re-introduction of White-faced Darter to Delamere Forest and joined the new steering group examining new introduction projects for the species in the Solway Mosses. Poor weather during emergence at Delamere may have accounted for only six adults being seen this year. Tree clearance to improve the site is planned for 2020. Poor weather may have also had an impact on the first year of translocation to Drumburgh Moss in Cumbria where 13 adults were recorded following the translocation of larvae. The first White-faced Darter re-introduction site at Foulshaw Moss continues to thrive and is now self-sustaining. The post-project monitoring period has now been completed and the re-introduction deemed a success.
- There was further interaction on the Eastleigh Local Plan and its potential impact for Southern Damselfly and this included attending the planning inspector's hearing in November 2019. The Plan was subsequently rejected by the inspector.
- A baseline dragonfly monitoring programme for a Beaver reintroduction project was proposed for Aqualate Reserve, Staffordshire and two days of training of relevant people were undertaken.

## 5. Recording and Monitoring

Increasing our knowledge of our dragonflies remains a prime objective and recording is a key contributor to this. The data coming from general recording has allowed us to identify issues which would benefit from more specific study.

Points of note were:

- **The Clubtail Count project** : 2019 saw the third and final year of Clubtail Count after a pilot in Shropshire in 2016. Over the three years of the project more than 180 volunteers searched over 200 miles of river bank looking for adults and exuviae. A report on the project has been published and is available on the BDS website <https://british-dragonflies.org.uk/wp-content/uploads/2020/04/report.pub.pdf>. The overall conclusions are that while some populations seem to be surviving well, those on a number of river systems have declined. The factors causing this are not fully clear but it is believed that tackling pollution and reinstating more natural river profiles will have the biggest positive impact for the species.
- **White-legged Damselfly Investigation**: 2019 was the first full year of the White-legged Damselfly Investigation, a similar project to the Clubtail Count. The project was initiated because a number of County Dragonfly Recorders had noted a decline in records while others were reporting stable populations or even increases. A report has been produced which covers the first year of the project and compares the records with historic data to refine the areas where there seem to be changes. The report is published on the BDS website <https://british-dragonflies.org.uk/wp-content/uploads/2020/04/2019-report-v2-compressed.pdf>.
- **Northern Damselfly Survey**: 2019 also saw the launch of the Northern Damselfly Survey in Scotland using a similar approach to the two surveys mentioned above. The approach allows volunteers to select an area (monad) to survey. This species is listed as Endangered on the UK Red List. It has a very limited distribution in Scotland with many historic sites having suffered habitat degradation due to limited management over many years. It occurs in areas with relatively low population density and hence one of the aims of this project is to train volunteers to identify and record the species and to gather information about habitat and its condition. There were some delays in getting the survey launched and hence participation was rather limited in 2019 but this is seen as a long term project.
- **New colonists**: We continue to track dragonfly species which are in the process of colonising the country, particularly Willow Emerald Damselfly, but recording effort is also allowing us to monitor the continuing spread of Small Red-eyed Damselfly, an earlier coloniser, and other migrants which may well be in the process of establishing themselves as residents, such as Southern Migrant Hawker and Southern Emerald Damselfly, both of which continued to show an increase in records in 2019.
- **The State of Dragonflies 2020**: Work continued on developing the data for this publication with a dataset extracted from our records, including those received in 2019, and the Centre for Ecology and Hydrology has begun to carry out trend analysis. The aim is to identify the species where the most significant changes are occurring and those to be the focus of the report.

## 6. Our Work in Scotland

Scotland is an important area for dragonfly conservation because it supports a number of species not occurring elsewhere in Britain and other species where the bulk of their populations occur in Scotland. A number of other species which have previously only occurred to the south of the English/Scottish border are also starting to be recorded in Scotland. This is thought to be due to climate change and it may pose a threat to the species with a more northerly distribution in Britain as a warmer climate may not favour their life cycle and may also adversely affect the habitats that

they occupy. These species are also likely to be adversely affected by competition from the species which are now spreading north into Scotland.

While we cannot alter the consequences of climate change, we are trying to monitor what is happening to better understand the issues, through developing a clearer understanding of the current distribution of the key species and habitat conditions. Improving habitat conditions and preventing existing sites from being degraded by factors that we can influence are actions that we can take and these will help to maintain the species and provide a clearer picture of the reasons for any changes which do occur. We therefore have a particular focus on Northern Damselfly and Azure Hawker, which occur only in Scotland within the British Isles, and have a restricted distribution even within Scotland. We are also starting to focus on Northern Emerald, another species found only in Scotland with the UK.

Particular points of note were:

- A further set of historic sites for Azure Hawker and surrounding areas which appeared to have suitable habitat were surveyed by staff and volunteers during 2019. A highlight was a two day visit to survey Corrour Estate, Rannoch Moor where large numbers of larvae were found across a number of discrete sites in the area.
- Staff held discussions with Cairngorm National Park staff and a request for funding for a Northern Damselfly Project as part of the Biodiversity Funding Challenge was submitted but was unfortunately not successful. The aim of the project was to survey known Northern Damselfly sites within the park to ascertain their condition and then improve those where work was needed and provide better connectivity by the creation of new ponds.
- Staff liaised with Aberdeen University to advise on a Masters project for 2020 regarding damselflies and phenology with a focus on Northern Damselfly based on the results of surveys in Aberdeenshire and Castle Fraser over the last 10 years.
- A project proposal to survey Northern Emerald and to study its habitat preferences at Flanders Moss, one of the species most northerly sites, was drawn up and a student sought from Stirling University. The university will oversee the actual project from mid-2019 until the end of 2020, in partnership with BDS.
- A number of walks and training days were run during summer 2019 to involve both the public and conservation professionals and volunteers. The latter were particularly aimed at helping to set up regular monitoring programmes at reserves and other important sites and to encourage site staff to organise and lead dragonfly walks themselves.
- A number of requests for advice regarding community pond projects have led to the development of a more formal People for Ponds Project which has led to an even greater level of interest in improving and creating ponds within generally urban settings. The project includes providing advice and training for groups and passing on best practice and contacts. Golfers for Ponds is somewhat similar where golf courses are keen to improve the biodiversity value of their ponds and we are providing advice and guidance.

## **7. Partnerships**

We have continued to cooperate with other organisations with similar aims to gain mutual benefits. Habitats which are attractive to dragonflies also support a wide range of other plants and creatures and working with other bodies and landowners to manage and improve sites which support dragonflies, help conservation more generally and add to the attractiveness of sites for visitors.

**Dragonfly Hotspot Partners:** We launched our first English Hotspot at the Shropshire Hills Discovery Centre last year and have held events at the site this year as well as obtaining funding to work with the site to improve the dragonfly habitat, train volunteers and provide pond dipping equipment to be used on the site. We launched Dragonfly Hotspots with partners at the Stover Country Park in Devon, Rodley Nature Reserve in Yorkshire and Thursley Common Nature Reserve in Surrey at launch events in 2019 and promoted these sites through social media as well as holding other events at them.

**Scottish Partners:** We continued our partnership work with Scottish Wildlife Trust, the RSPB and the Forestry Commission, running training courses for their staff and supporting their recording and surveying activities. Scottish Natural Heritage has continued to contribute to the cost of our conservation work in Scotland, this year providing £7,500.

**Ministry of Justice (MoJ):** We have continued to liaise with MoJ staff and provided advice and assistance including designing and supplying posters to some 30 Dragonfly Champions at MoJ sites. We attended the Biodiversity Day at the MoJ London HQ with a stand and held discussions and answered questions from a wide range of staff.

**Dragonfly Centre:** Our Dragonfly Centre at Wicken Fen Nature Reserve owned by the National Trust has continued to be a focus for activities through the summer with the Centre manned on most weekends and guided walks and training days operated, as well as a Dragonfly Day in July with several events. As previously reported this was the final year of our operation of the Dragonfly Centre as The National Trust did not renew our lease on the building when it expired at the end of 2019 as they needed the building for their own activities. We still have good relations with the staff at Wicken Fen and will continue to hold events there. We will also consider designating it as a Dragonfly Hotspot.

**British Trust for Ornithology:** We continue to receive records of dragonflies through the Birdtrack and Garden Birdwatch schemes and BTO Mapping Software has been used to allow participants to self-select their survey areas for Clubtail Count and White-legged Damselfly surveys in England and the Northern Damselfly survey in Scotland.

## 8. A Look Ahead

Our strategy will continue to be to improve our knowledge of our dragonflies, the changes they are undergoing and their needs in terms of habitat condition as well as promoting dragonflies and their place in conservation through public engagement. We want to attract more people to join British Dragonfly Society and become active members by recording dragonflies and/or volunteering to assist in the partnership activities that we are developing.

Points of note are:

- **Dragonfly Hotspot Launches:** We planned to launch three further Dragonfly Hotspots in 2020 with arrangements in place but by the time the year ended it had become clear that the Covid 19 situation meant that the events were likely to be postponed. Launch events had been agreed for Dragonfly Hotspots at Paxton Pits in Cambridgeshire, Whisby Nature Reserve, Lincoln and Exbury Gardens in Hampshire. There have also been discussions with Argaty Red Kite Centre in Scotland which may proceed in 2020 and with Llangorse Lake, Wales but this will be considered for 2021. Discussions are underway to identify 2 or 3 further Dragonfly Hotspots to launch in 2021 or 2022. We have not made as much progress as we hoped to recruit and train volunteers to run a programme of activities at the Hotspots



in conjunction with the site managers and this is an area where we need to consider new approaches.

- **Dragonfly Challenge:** This event was run as a social media based “awareness raising” activity in 2019 and the participation level more than doubled compared with 2018. The plan for 2020 is not to run it as a separate activity but to incorporate elements into Dragonfly Week.
- **State of Dragonflies 2020:** We made very good progress in getting recorders to submit their records promptly at the end of 2019 and have these reviewed. This allowed a dataset to be prepared and analysis for trends to start by the end of the reporting year so that the report can be published in 2020.
- **New Website:** The new website was launched in May 2019 and has been well received. In the course of the year a few issues have been identified and while some have been addressed in the course of the year, others will be implemented in 2020.

## 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 1<sup>st</sup> September 2016 it took over the assets and liabilities of the previous unincorporated charity of the same name.

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 5 staff, a full-time Conservation Officer based at the Natural England offices on Telford, Shropshire, two part-time Scottish Officers based at home near Perth, a part-time Fundraiser based at home in East Sussex (for part of the year) and a full-time Conservation Outreach Officer based at home in Lincolnshire. 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**

Gross income for the year was £132,956 (2019 - £113,720). 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 were able to appoint a Conservation Outreach Officer, funded by the Esmée Fairbairn Foundation. The Trustees believe this and prior year investments will provide a good return for the Society through increased activity, greater awareness and increased future income.

The Trustees also decided to close the Restricted Fund reflecting Life Membership payments. These were contributions made some years ago. At the normal rate of Membership, these funds would all have been received by now, so the Trustees have decided to release this fund to Unrestricted Funds to be spent on the objects of the Society.

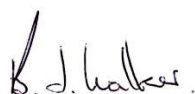
Expenditure for the year was £141,799 (2019 - £156,358), reflecting the continuing of the investment described above.

### **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 £289,585 (2019 - £290,190). The Trustees plan to reduce this figure to between 9 and 12 months of total expenditure over the next three financial years.

The Trustees' report was approved by the Board of Trustees on 28<sup>th</sup> June 2021 and signed on their behalf by:



Mr B J Walker - Chairman

# BRITISH DRAGONFLY SOCIETY

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BRITISH DRAGONFLY SOCIETY

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I report to the trustees on my examination of the financial statements of British Dragonfly Society (the charity) for the year ended 31 March 2020.

#### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

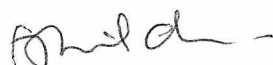
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde  
Chartered Certified Accountants  
4 Marigold Drive  
Bisley  
Surrey  
GU24 9SF

Dated: 29 June 2021

# BRITISH DRAGONFLY SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2020

### Current financial year

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £	Total 2019 £
<b><u>Income from:</u></b>						
Donations and legacies	3	92,534	32,224	-	124,758	101,519
Charitable activities	4	6,688	-	-	6,688	10,669
Investments	5	1,510	-	-	1,510	1,532
<b>Total income</b>		100,732	32,224	-	132,956	113,720
<b><u>Expenditure on:</u></b>						
Raising funds	6	8,665	-	1,034	9,699	20,760
Charitable activities	7	66,265	65,835	-	132,100	135,598
<b>Total resources expended</b>		74,930	65,835	1,034	141,799	156,358
<b>Net incoming/(outgoing) resources before transfers</b>		25,802	(33,611)	(1,034)	(8,843)	(42,638)
<b>Net incoming/(outgoing) resources before transfers</b>		25,802	(33,611)	(1,034)	(8,843)	(42,638)
Gross transfers between funds		(25,373)	25,373	-	-	-
<b>Net movement in funds</b>		429	(8,238)	(1,034)	(8,843)	(42,638)
Fund balances at 1 April 2019		160,147	21,769	130,043	311,959	354,597
<b>Fund balances at 31 March 2020</b>		160,576	13,531	129,009	303,116	311,959

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BRITISH DRAGONFLY SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### Prior financial year

		Unrestricted funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total 2019 £
	Notes				
<b><u>Income from:</u></b>					
Donations and legacies	3	69,121	32,398	-	101,519
Charitable activities	4	10,669	-	-	10,669
Investments	5	1,532	-	-	1,532
<b>Total income</b>		<b>81,322</b>	<b>32,398</b>	<b>-</b>	<b>113,720</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	10,801	-	9,959	20,760
Charitable activities	7	78,823	56,775	-	135,598
<b>Total resources expended</b>		<b>89,624</b>	<b>56,775</b>	<b>9,959</b>	<b>156,358</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>(8,302)</b>	<b>(24,377)</b>	<b>(9,959)</b>	<b>(42,638)</b>
Gross transfers between funds		(17,593)	17,593	-	-
<b>Net movement in funds</b>		<b>(25,895)</b>	<b>(6,784)</b>	<b>(9,959)</b>	<b>(42,638)</b>
Fund balances at 1 April 2018		186,042	28,553	140,002	354,597
<b>Fund balances at 31 March 2019</b>		<b>160,147</b>	<b>21,769</b>	<b>130,043</b>	<b>311,959</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BRITISH DRAGONFLY SOCIETY

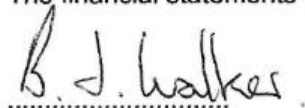
## BALANCE SHEET

AS AT 31 MARCH 2020


	Notes	2020 £	£	2019 £	£
<b>Current assets</b>					
Stocks	11	2,381		865	
Debtors	12	16,000		43,111	
Investments	13	247,000		247,000	
Cash at bank and in hand		41,038		22,919	
		<u>306,419</u>		<u>313,895</u>	
<b>Creditors: amounts falling due within one year</b>	14	(3,303)		(1,936)	
Net current assets			<u>303,116</u>		<u>311,959</u>
<b>Capital funds</b>					
Expendable endowment		<u>129,009</u>		<u>130,043</u>	
	16		129,009		130,043
<b>Income funds</b>					
Restricted funds	17		13,531		21,769
Unrestricted funds			<u>160,576</u>		<u>160,147</u>
			<u>303,116</u>		<u>311,959</u>

The financial statements were approved by the Trustees on

28<sup>th</sup> June 2021



Mr B Walker  
Trustee



Ms C A Cooksey  
Trustee

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies

##### Charity information

British Dragonfly Society is a Charitable Incorporated Organisation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis 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 use of the resources.

#### 1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.



# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 1 Accounting policies

(Continued)

#### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	29,536	-	29,536	5,821	-	5,821
Grants Receivable	29,539	32,224	61,763	29,100	32,398	61,498
Membership fees	33,459	-	33,459	34,200	-	34,200
	<u>92,534</u>	<u>32,224</u>	<u>124,758</u>	<u>69,121</u>	<u>32,398</u>	<u>101,519</u>
<b>Grants receivable for core activities</b>						
Esmee Fairbairn Foundation	-	25,000	25,000	-	25,000	25,000
Scottish National Heritage	-	7,224	7,224	-	7,398	7,398
John Ellerman Foundation	25,000	-	25,000	25,000	-	25,000
D'Oyly Carte Foundation	2,000	-	2,000	-	-	-
Groundwork UK	2,250	-	2,250	-	-	-
Schroder Charity Trust	-	-	-	3,000	-	3,000
Other	289	-	289	1,100	-	1,100
	<u>29,539</u>	<u>32,224</u>	<u>61,763</u>	<u>29,100</u>	<u>32,398</u>	<u>61,498</u>

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 3 Donations and legacies (Continued)

### 4 Charitable activities

	2020 £	2019 £
Sales within charitable activities	6,688	10,051
Services provided under contract	-	618
	<u>6,688</u>	<u>10,669</u>

### 5 Investments

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Interest receivable	<u>1,510</u>	<u>1,532</u>

### 6 Raising funds

	Unrestricted funds 2020 £	Endowment funds general 2020 £	Total 2020 £	Unrestricted funds 2019 £	Endowment funds general 2019 £	Total 2019 £
<u>Fundraising and publicity</u>						
Membership schemes and social lotteries	2,541	-	2,541	2,721	-	2,721
Staff costs	-	1,034	1,034	-	9,959	9,959
	<u>2,541</u>	<u>1,034</u>	<u>3,575</u>	<u>2,721</u>	<u>9,959</u>	<u>12,680</u>
<u>Trading costs</u>						
Operating a charity shop	6,124	-	6,124	8,080	-	8,080
	<u>8,665</u>	<u>1,034</u>	<u>9,699</u>	<u>10,801</u>	<u>9,959</u>	<u>20,760</u>

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 7 Charitable activities

	2020 £	2019 £
Staff costs	75,453	89,977
Direct Project costs	19,529	5,458
Recording costs	7,373	10,313
Storage costs	1,053	1,053
Publications	8,099	11,941
Exhibitions and Fairs	2,027	2,029
Members' Days	827	2,409
Dragonfly Centre	452	1,000
Central office costs	5,343	-
	<u>120,156</u>	<u>124,180</u>
Share of support costs (see note 8)	9,867	9,320
Share of governance costs (see note 8)	2,077	2,098
	<u>132,100</u>	<u>135,598</u>
<b>Analysis by fund</b>		
Unrestricted funds	66,265	78,823
Restricted funds	65,835	56,775
	<u>132,100</u>	<u>135,598</u>

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

### 8 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Insurance	885	-	885	866	-	866
Recruitment	30	-	30	247	-	247
Payroll and Accounting	964	-	964	809	-	809
Subscriptions	-	-	-	10	-	10
Website	7,988	-	7,988	7,388	-	7,388
Independent Examiner fees	-	960	960	-	930	930
Bank charges	-	894	894	-	896	896
Trustee costs	-	223	223	-	272	272
	<u>9,867</u>	<u>2,077</u>	<u>11,944</u>	<u>9,320</u>	<u>2,098</u>	<u>11,418</u>
Analysed between Charitable activities	<u>9,867</u>	<u>2,077</u>	<u>11,944</u>	<u>9,320</u>	<u>2,098</u>	<u>11,418</u>

Governance costs includes Independent Examiners fees of £960 (2019- £930)

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
	<u>4</u>	<u>4</u>
<b>Employment costs</b>	<b>2020 £</b>	<b>2019 £</b>
Wages and salaries	72,557	96,795
Social security costs	2,120	2,700
Other pension costs	1,810	441
	<u>76,487</u>	<u>99,936</u>

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

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### 11 Stocks

	2020 £	2019 £
Finished goods and goods for resale	2,381	865

### 12 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	16,000	43,111

### 13 Current asset investments

	2020 £	2019 £
Unlisted investments	247,000	247,000

### 14 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors	403	1,906
Accruals and deferred income	2,900	30
	3,303	1,936

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,810 (2019 - £441).

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 16 Endowment funds

	Movement in funds					Movement in funds					
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers	Revaluations gains and losses	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Revaluations gains and losses	Balance at 31 March 2020
	£	£	£	£	£	£	£	£	£	£	£
<b>Expendable endowments</b>											
Expendable Endowment	140,002	-	(9,959)	-	-	130,043	-	(1,034)	-	-	129,009
	<u>140,002</u>	<u>-</u>	<u>(9,959)</u>	<u>-</u>	<u>-</u>	<u>130,043</u>	<u>-</u>	<u>(1,034)</u>	<u>-</u>	<u>-</u>	<u>129,009</u>
	<u><u>140,002</u></u>	<u><u>-</u></u>	<u><u>(9,959)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>130,043</u></u>	<u><u>-</u></u>	<u><u>(1,034)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>129,009</u></u>

Expendable Endowment - This fund is legacies received in 2016 and 2017 which the charity cannot be reasonably expect to spend in one financial year. The Trustees have decided to classify this as an expendable endowment and to treat it as investment in staff posts in 2017/18 and subsequent years to grow the work of the Society.

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2018	Incoming resources	Resources expended	Transfers	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£	£	£	£	£
Scottish Office	-	7,398	(24,991)	17,593	-	-	-	-	-
Esmee Fairbairn Foundation	23,453	25,000	(30,468)	-	17,985	25,000	(32,820)	-	10,165
John Spedan Lewis	5,100	-	(1,316)	-	3,784	-	(418)	-	3,366
Scottish National Heritage	-	-	-	-	-	7,224	(32,597)	25,373	-
	<u>28,553</u>	<u>32,398</u>	<u>(56,775)</u>	<u>17,593</u>	<u>21,769</u>	<u>32,224</u>	<u>(65,835)</u>	<u>25,373</u>	<u>13,531</u>

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.

Esmee Fairbairn Foundation - This Fund represents a grant to fund Conservation Outreach, initially through a staff member over 3 years.

John Spedan Lewis - This fund represents a grant to fund signage at newly designated Hotspots in England.

Scottish National Heritage (NatureScot from 24/08/2020) - Funding for surveys relating to the Northern Damselfly and the Azure Hawker and improving their habitats.

# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

### 18 Analysis of net assets between funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Expendable Endowment 2020 £	Total 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Expendable Endowment 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:								
Current assets/(liabilities)	160,576	13,531	129,009	303,116	160,147	21,769	130,043	311,959
	<u>160,576</u>	<u>13,531</u>	<u>129,009</u>	<u>303,116</u>	<u>160,147</u>	<u>21,769</u>	<u>130,043</u>	<u>311,959</u>



# BRITISH DRAGONFLY SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2020*

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### **19 Related party transactions**

There were no disclosable related party transactions during the year (2019 - none).