

Stichting Butterfly Conservation Europe
Mennonietenweg 10
6702 AD WAGENINGEN

ANNUAL REPORT 2024

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PREFACE AND BUDGET 2025

Butterfly Conservation Europe is a small organisation that acts as an umbrella for a network focusing on the conservation of butterflies and moths and their habitats across Europe. The organisational costs of co-ordinating BCE come almost entirely from the network partners themselves.

Apart from occasional projects, the main income of BCE comes from the annual contributions of Butterfly Conservation UK (BC UK) and Dutch Butterfly Conservation (De Vlinderstichting). As the conservation status of many butterflies and moths is deteriorating rapidly, BCE seeks any structural opportunity to finance its basic activities. To be able to grasp such opportunities and, far more importantly, to play a role where possible in major debates on the future of nature conservation and agriculture in the union, BCE has been grateful to call on the experience of Sue Collins as a European Policy Officer. In 2024 BCE was able to employ further policy support from Aidan Whitfield, Policy Officer. Martin Warren is also an advisor to the Board to help develop our network of partners across Europe and encourage monitoring and recording of both butterflies and moths.

During 2024, several major externally funded projects came to an end: SPRING (EU funded, which helped develop the European Butterfly Monitoring Scheme); European Red List for butterflies and European Red List for moths (both in partnership with IUCN, De Vlinderstichting and BC UK). BCE had sufficient resources to continue to support the European Monitoring Scheme and seek further funding going forward. Thus BCE was able to secure further EU funding through three new projects: 1) EMBRACE, supporting the continued development of the European Monitoring Scheme; 2) PollHab (Pollinators typical of habitats protected under the Habitats Directive which aims to identify typical species for each Annex 1 Habitat in all the European biogeographic regions in which they occur; and 3) EPIC Butterfly (European Pollinator Identification Courses) to run butterfly training courses during 2025 and 2026 to strengthen the para-taxonomic capacity in EU Member States.

Depending on the financial situation, the board wants to support small scale conservation projects aiming at restoring butterfly populations across Europe. The amount of funding allocated to such projects varies from year to year.

	budget 2025 €
INCOME	
Contribution Butterfly Conservation UK	8.600
Contribution Dutch Butterfly Conservation	5.000
Gifts and donations	13.100
Projects	5.000
	<u>31.700</u>
EXPENSES	
	budget 2025 €
spent on objectives	
temporary employees	17.000
project costs	
general expenses	9.200
	<u>26.200</u>
NET INCOME	<u>5.500</u>

ANNUAL REPORT

1. BALANCE SHEET AS OF DECEMBER 31

ASSETS

	2024		2023	
	€	€	€	€
<u>CURRENT ASSETS</u>				
work in progress		0		23.623
<u>receivables</u>				
debtors				
other receivables and prepayments	413		0	
debtors		413		0
Prepaid costs		219		192
<u>cash at banks and in hand</u>		81.862		49.008
		<u>82.494</u>		<u>72.823</u>

PASSIEF

	2024		2023	
	€	€	€	€
<u>CAPITAL AND RESERVES</u>				
<u>non-allocated reserves</u>				
general reserve		40.412		45.304
<u>CURRENT LIABILITIES</u>				
work in progress	2.500		2.500	
accounts payable	20.961		13.519	
taxes and social security charges				
other current liabilities	18.621		11.500	
		42.082		27.519
		<u>82.494</u>		<u>72.823</u>

2. STATEMENT OF INCOME AND EXPENDITURES

	<u>2024</u>	<u>2023</u>
	€	€
INCOME		
government subsidies and others	0	0
project income	71.000	62.138
other income	15.667	13.600
Interest	471	481
	<u>87.138</u>	<u>76.219</u>
EXPENDITURES		
spent on objectives		
project costs	25.422	67.734
wages and salaries	61.725	13.500
general expenses	4.882	1.713
interest	0	0
	<u>92.029</u>	<u>82.947</u>
NET INCOME	<u>-/- 4.891</u>	<u>-/- 6.728</u>
<u>added to/withdrawn from</u>		
non-allocated reserves	<u>-/- 4.891</u>	<u>-/- 6.728</u>
total change in reserves	<u>-/- 4.891</u>	<u>-/- 6.728</u>

3. NOTES TO THE FINANCIAL STATEMENTS

GENERAL NOTES

The registered and actual address of Stichting Butterfly Conservation Europe is Mennonietenweg 10, 6702 AD in Wageningen.

The foundation is registered at the trade register under number 09146603.

activities

The activities of the foundation consist of maintenance and recover of butterflies in Europe.

GENERAL ACCOUNTING PRINCIPLES FOR THE PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements are drawn up in accordance with the provisions of Title 9, Book 2 of the Dutch Civil Code and RJK M1 "Microrechtspersonen"

Assets and liabilities are generally valued at historical cost, production cost or at fair value at the time of acquisition. If no specific valuation principle has been stated, valuation is at historical cost. In the balance sheet, income statement and the cash flow statement, references are made to the notes.

Income and expenses are accounted for on accrual basis. Profit is only included when realized on balance sheet date. Losses originating before end of the financial year are taken into account if they have become known before preparation of the financial statements.

FUNCTIONAL CURRENCY

Items included in the financial statements are measured using the currency of the primary economic environment in which the respective entity operates (the functional currency). The financial statements are presented in euros, which is the functional and presentation currency.

CURRENT ASSETS

receivables

Receivables are included at face value, less any provision for doubtful accounts. These provisions are determined by individual assessment of the receivables.

cash at banks and in hand

Cash at banks and in hand represent cash in hand, bank balances and deposits with terms of less than twelve months. Overdrafts at banks are recognized as part of debts to lending institutions under current liabilities. Cash at banks and in hand is carried at nominal value.

current liabilities

On initial recognition current liabilities are recognized at fair value. After initial recognition current liabilities are recognized at the amortised cost price, being the amount received, taking into account premiums or discounts, less transaction costs. This usually is the nominal value.

work in Progress

The projects in progress are valued at the manufacturing price. The manufacturing price includes the direct material consumption, the direct labor costs and the other costs that can be directly attributed to the manufacture and a surcharge for indirect costs (completed contract method). The costs incurred for the projects if and insofar as the costs incurred exceed the revenues are provided below, taking into account the stage of completion. Installments already invoiced are deducted from work in progress. If the total of the invoiced installments exceeds the total of the projects in progress, the negative balance is included under current liabilities.

PRINCIPLES FOR THE DETERMINATION OF THE RESULT

The result is the difference between the realisable value of the services provided and the costs and other charges during the year. The results on transactions are recognized in the year in which they are realised.

Revenues from the services rendered are recognized in proportion to the services delivered, based on the services rendered up to the balance sheet date in proportion to the total of services to be rendered.

In other income results are recognized which are not directly linked to the supply of goods or services as part of the normal, non-incidental operations.

4. NOTES TO THE BALANCE SHEET

	2024	2023
	€	€
CURRENT ASSETS		
<u>inventories</u>		
<u>work in progress</u>		
work in progress costs	0	23.623
work in progress invoiced terms	0	0
	0	23.623
advance receipts included under current liabilities	0	0
	0	23.623
<u>receivables</u>		
<u>debtors</u>		
debtors		0
	0	0
<u>other receivables and prepayments</u>		
interest receivable	413	0
	413	0
<u>cash at banks and in hand</u>		
ING-bank 2177941	2.676	2.379
ING-bank 2177941 interest rate account	79.186	46.629
	81.862	49.008
CAPITAL AND RESERVES		
<u>non-allocated reserves</u>		
<u>general reserve</u>		
balance at 1 January	45.303	52.031
result of the year	-/- 4.891	-/- 6.728
balance at 31 December	40.413	45.303
CURRENT LIABILITIES		
<u>accounts payable</u>		
other creditors	20.961	13.519

	2024	2023
	€	€
work in progress	2.500	2.500
<u>other liabilities</u>		
auditor	0	0
contributions received in advance	13.600	0
other current liabilities	5.021	11.500
	<u>18.621</u>	<u>11.500</u>

5. NOTES TO THE STATEMENT OF INCOME EXPENDITURES

	2024	2023
	€	€
INCOME		
<u>project income</u>		
project income	71.000	57.977
work in progress	0	4.161
	<u>71.000</u>	<u>62.138</u>
<u>other income</u>		
gifts and donations	2.067	0
contributions related organizations	13.600	13.600
Interest income	471	481
	<u>16.138</u>	<u>14.081</u>
EXPENDITURES		
spent on objectives		
<u>project costs</u>		
project costs	25.422	67.734
	<u>25.422</u>	<u>67.734</u>
<u>wages and salaries</u>		
temporary workers	61.725	13.500
There were no employees in the financial year 2024.		
<u>general expenses</u>		
insurances	192	185
auditor	0	0
subscriptions	173	164
travel expenses	3.880	1.063
bank charges	274	301
other administrative charges	362	0
	<u>4.882</u>	<u>1.713</u>

	<u>2024</u> €	<u>2023</u> €
<u>interest</u>		
interest costs	<u>0</u>	<u>0</u>

6. PROFIT APPROPRIATION

The board proposes the loss, amounting to € 4.891 to be added to the general reserves. This result appropriation proposal has already been included in the financial statements.

7. SIGNATURE BOARD

Adoption of the annual accounts.

_____, _____ 2025

Mr. N. Bourn
chairman

Mr. C.A.M. van Swaay
secretary

Mrs. A. Tiitsaar
treasurer

Mr. L. Bertil Petterson
member

Mrs. E. Karacetin Bell
member

Mrs. S. Bonelli
member

Mr. C. Stefanescu
member