Stichting Butterfly Conservation Europe
Mennonietenweg 10
6702 AD WAGENINGEN

ANNUAL REPORT 2025

CONTENTS

PREFACE AND BUDGET 2026

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 contribution of Dutch Butterfly Conservation (De Vlinderstichting) and a few corporate sponsors. As the conservation status of many butterflies and moths is deteriorating rapidly, BCE seeks any structural opportunity to finance its basic activities. In 2025 in order 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 and Aiden Whitfield as European Policy Officers. Martin Warren has continued as Head of Development helping develop our network of partners across Europe and encourage monitoring and recording of both butterflies and moths.

During 2025 BCE focused on the delivery of three 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. An extension to the EPIC project for 2026 was secured.We held a succesful meeting of the partners in Germany at the end of 2025 where much work on PollHab and the other projects was progressed.

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 2026
	€
INCOME	
Contribution Dutch Butterfly Conservation	5.000
Gifts and donations	10.600
	15.600

EXPENSES

	budget 2026
	€
spent on objectives	
temporary employees	17.500
project costs	
general expenses	1.880
	19.380
NET INCOME	-/- 3.780

ANNUAL REPORT

1. BALANCE SHEET AS OF DECEMBER 31

ASSETS

	2025		2024	
	€	€	€	€
CURRENT ASSETS				
work in progress		0		0
receivables				
debtors				
other receivables and prepayments	1.180		413	
debtors		1.180		413
Prepaid costs		0		219
cash at banks and in hand		108.526		81.862
		109.707		82.494

PASSIEF

	2025		2024	
	€	€	€	€
CAPITAL AND RESERVES				
non-allocated reserves				
general reserve		50.767		40.412
CURRENT LIABILITIES				
work in progress	32.375		2.500	
accounts payable	639		20.961	
taxes and social security charges				
other current liabilities	25.926		18.621	
		58.939		42.082
		109.707		82.494

2. STATEMENT OF INCOME AND EXPENDITURES

	2025	2024
	€	€
INCOME		
government subsidies and others	0	0
project income	125.765	71.000
other income	24.569	15.667
Interest	1.180	471
	151.514	87.138
EXPENDITURES		
spent on objectives		
project costs	120.765	25.422
wages and salaries	13.250	61.725
general expenses	7.144	4.882
interest	0	0
	141.159	92.029
NET INCOME	10.355	-/- 4.891
added to/withdrawm from		
non-allocated reserves	10.355	-/- 4.891
total change in reserves	10.355	-/- 4.891

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 of 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

Intems 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

Cast 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 nder 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

	2025	2024
	€	€

CURRENT ASSETS

	2025	2024
	€	€
inventories		
work in progress		
work in progress costs	0	0
work in progress invoiced terms	0	0
	0	0
advance receipts included under current liabilities	0	0
	0	0

receivables

debtors

debtors		0
	0	0

other receivables and prepayments

interest receivable	1.180	413
	1.180	413

cash at banks and in hand

ING-bank 2177941	3.927	2.676
ING-bank 2177941 interest rate account	104.599	79.186
	108.526	81.862

CAPITAL AND RESERVES

non-allocated reserves

general reserve

balance at 1 January	40.413	45.303
result of the year	10.355	-/- 4.891
balance at 31 December	50.769	40.413

CURRENT LIABILITIES

accounts payable

other creditors	639	20.961

	2025	2024
	€	€
work in progress	32.375	2.500
other liabilities		
auditor	0	0
contributions received in advance	0	13.600
other current liabilities	25.926	5.021
	25.926	18.621

5. NOTES TO THE STATEMENT OF INCOME EXPENDITURES

	2025	2024
	€	€
INCOME		
project income		
project income	158.140	71.000
work in progress	-32.375	0
	125.765	71.000
other income		
gifts and donations	10.969	2.067
contributions related organizations	13.600	13.600
Interest income	1.180	471
	25.749	16.138
EXPENDITURES		
spent on objectives		
project costs		
project costs	120.765	25.422
	120.765	25.422
wages and salaries		
temporary workers	13.250	61.725

There were no employees in the financial year 2025.

	2025	2024
general expenses		
insurances	219	192
auditor	0	0
subscriptions	164	173
travel expenses	2.306	3.880
bank charges	423	274
other miscellaneous charges	4.032	362
	7.144	4.882

	2025	2024
	€	€
interest		
interest costs	0	0

6. PROFIT APPROPRIATION

The board proposes the profit, amounting to € 10,355.21 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.

__________________, ________________ 2026

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

Mrs. A. Eskildsen
member