

Stichting Butterfly Conservation Europe
Mennonietenweg 10
6702 AD WAGENINGEN

ANNUAL REPORT 2020



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PREFACE AND BUDGET 2021

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.

Since November 2016, Martin Warren has acted as head of development. His main tasks have been to encourage the collection of recording and monitoring data and especially the establishment of butterfly monitoring schemes in countries where such activities are needed.

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.

The BCE Board will continue to explore funding opportunities to expand its activities in future and especially to cover the core costs of the organisation and the co-ordination of its growing network across Europe.

The EU-funded project, Assessing Butterflies in Europe (ABLE), was successfully completed during 2020. BCE looks forward in 2021 to starting two new EU-funded projects, the Strengthening Pollinator Recovery through Indicators and monitoring (SPRING) and the European Red List of Moths.

	budget 2021 €
INCOME	
Contribution Butterfly Conservation UK	8.600
Contribution Dutch Butterfly Conservation Projects	5.000
	<u>13.600</u>
EXPENSES	
	budget 2021 €
spent on objectives	
temporary employees	10.000
project costs	
general expenses	6.100
	<u>16.100</u>
NET INCOME	<u>-/- 2.500</u>

Geparafee/d
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ANNUAL REPORT

1. BALANCE SHEET AS OF DECEMBER 31

ASSETS

	2020		2019	
	€	€	€	€
<u>CURRENT ASSETS</u>				
<u>receivables</u>				
debtors	43.600		33.960	
other receivables and prepayments				
debtors		43.600		33.960
Prepaid costs		146		146
<u>cash at banks and in hand</u>		11.385		24.213
		<u>55.131</u>		<u>58.319</u>

PASSIEF

	2020		2019	
	€	€	€	€
<u>CAPITAL AND RESERVES</u>				
<u>non-allocated reserves</u>				
general reserve		52.480		29.272
<u>CURRENT LIABILITIES</u>				
accounts payable			1.331	
other liabilities	2.651		27.716	
		2.651		29.047
		<u>55.131</u>		<u>58.319</u>

2. STATEMENT OF INCOME AND EXPENDITURES

	2020 €	2019 €
INCOME		
government subsidies and others	0	0
project income	64.754	45.686
other income	13.600	16.312
	<u>78.354</u>	<u>61.998</u>
EXPENDITURES		
spent on objectives		
project costs	44.359	45.686
wages and salaries	7.500	7.500
general expenses	3.069	4.450
interest	218	302
	<u>55.146</u>	<u>57.938</u>
NET INCOME	<u>23.208</u>	<u>4.060</u>
<u>added to/withdrawn from</u>		
non-allocated reserves	23.208	4.060
total change in reserves	<u>23.208</u>	<u>4.060</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.

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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

CURRENT ASSETS

inventories

work in progress

work in progress costs

work in progress invoiced terms

advance receipts included under current liabilities

receivables

debtors

debtors

other receivables and prepayments

Last payment on ABLE project

cash at banks and in hand

ING-bank 2177941

ING-bank 2177941 interest rate account

CAPITAL AND RESERVES

non-allocated reserves

general reserve

balance at 1 January

result of the year

balance at 31 December

CURRENT LIABILITIES

accounts payable

other creditors

	2020	2019
	€	€
	2020	2019
	€	€
	0	45.686
	0	-/- 66.840
	0	-/- 21.154
	0	21.154
	0	0
	43.600	33.960
	43.600	33.960
	0	0
	237	12.065
	11.148	12.148
	11.385	24.213
	29.272	25.212
	23.208	4.060
	52.480	29.272
	0	1.331

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	2020 €	2019 €
<u>other liabilities</u>		
advance receipts and projects	0	21.154
auditor	2.639	5.058
other current liabilities	12	1.504
	<u>2.651</u>	<u>27.716</u>

5. NOTES TO THE STATEMENT OF INCOME EXPENDITURES

	<u>2020</u> €	<u>2019</u> €
INCOME		
<u>project income</u>		
project income	64.754	66.840
work in progress	0	-/- 21.154
	<u>64.754</u>	<u>45.686</u>
<u>other income</u>		
contributions related organizations	13.600	16.312
	<u>13.600</u>	<u>16.312</u>
EXPENDITURES		
spent on objectives		
<u>project costs</u>		
project costs	44.359	45.686
	<u>44.359</u>	<u>45.686</u>
<u>wages and salaries</u>		
temporary workers	7.500	7.500
There were no employees in the financial year 2020.		
<u>general expenses</u>		
insurances	146	122
auditor	2.638	2.565
subscriptions	164	164
travel expensees	121	1.599
	<u>3.069</u>	<u>4.450</u>

	<u>2020</u>	<u>2019</u>
	€	€
<u>interest</u>		
bank interest and costs	<u>218</u>	<u>301</u>

6. PROFIT APPROPRIATION

The board proposes the profit, amounting to € 22.962 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.

_____, _____ 2022

Mr. D.M. Ellis
chairman

Mr. M. Wiemers
treasurer

Mr. C.A.M. van Swaay
secretary

Mr. M. Lopez Munguira
member

Mr. R. Verovnik
member

Mrs. M. Sasic
member

Mrs. S. Bonelli
member

Mr. L. Bertil Petterson
member

Mrs. E. Karacetin Bell
member

OTHER INFORMATION

Waarmerking
Gedateerd

17 OKT 2022



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17 OKT 2022



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