



Annual Report & Financial Statements
for the year ended
31 December 2024

Scottish charity number SC044185

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The trustees are pleased to present their report and financial statements together with the independent examiner's report for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name Bats without Borders (BwB)

Charity Number SC044185

Principle Address Bats without Borders
University of Stirling
Biological and Environmental Sciences
Stirling
FK9 4LA
Scotland

Current Trustees

Scientific Advisors

Ambassadors

Bank

The Cooperative Bank PLC
P O Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner

STRUCTURE GOVERNANCE AND MANAGEMENT

Governing Document

Bats without Borders is a one tier Scottish Charitable Incorporated Organisation (SCIO), registered with OSCR on the 6th August 2013, and is governed by its constitution that was also adopted on 6th August 2013.

Appointment of Trustees

The charity governance and strategic direction is overseen by a Board of five Trustees. The Board Members are elected at the Annual General Meeting (AGM), which is held in February/March at the end of our financial year (January to December). In line with our constitution, we can have up to nine Board Members.

VISION, MISSION AND COMMITMENTS

Our vision for the future

Bats and their habitats in southern African are valued, protected and conserved for the well-being of bats, biodiversity and people.

Our mission

Bats without Borders is dedicated to conserving bats, biodiversity and healthy ecosystems within southern Africa's changing landscape. We will achieve this by supporting and conducting **applied research** that informs targeted **conservation action**, strengthening **local capacity** and promoting a positive attitude towards bats through **public engagement**.

Our commitments

Bats without Borders will strive to:

- **PROTECT** bat diversity and habitats by advocating for policy change with key stakeholders across southern Africa, informed by collaborative, evidence-based and ethical research.
- **RESTORE** important natural habitats through conservation action informed by evidence-based research, in collaboration with African and international partners.
- **ENGAGE** ecologists, researchers and conservationists across Africa to mobilise and protect their natural heritage through capacity strengthening and networking.
- **INSPIRE** people in southern Africa to learn, better understand, appreciate and even love bats through inclusive, participatory and fun education and community engagement.
- **EMPOWER** people to create and realise more sustainable livelihood strategies that both contribute to the alleviation of poverty and the conservation of key ecosystems and biodiversity.

CHAIR'S MESSAGE

I am pleased to share with you some of the fantastic achievements and highlights from the Bats without Borders team over the last year.

After the success of our first Women in (bat) Science Indaba in 2023, we were delighted to run the 2024 Women in (bat) Science event as part of the International Day of Women and Girls in Science in February 2024. The Indaba involved a fantastic line-up of early career women working on diverse and inspiring projects.

This year we were also excited to launch our Early Career Training Pipeline. This is a one-year programme aimed at providing early career professionals with an opportunity to join courses in employability, research, people engagement and leadership skills.

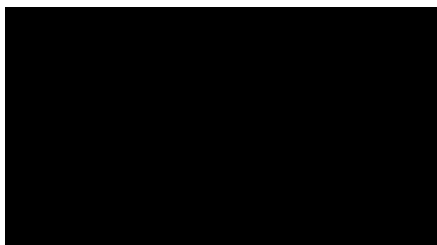
We have continued to support our 2023 Bat Group cohort, and with funding from the Rufford Foundation for our Capacity Development Officer (Dr Christopher Imakando), we have delivered additional training, advice and support as these newly created bat groups establish their activities.

In the latter half of 2024 we were excited to have BwB's very first Community Engagement Officer, based in Ndola (Zambia) who kicked off our Copperbelt bats project, which aims to work with local youth and school groups, delivering our Classrooms without Walls programme to address human-bat conflict in the area. We are really excited to share more about this project as it develops.

Towards the end of the year (November) we ran our second AfriPopo Student Indaba - which brought together early career researchers working on African bats!

Finally, we have continued to run our brilliant Winged Wednesday webinars, with a further eight webinars delivered, showcasing the great work taking place in Africa and across the globe for bat conservation.

On behalf of the board of trustees, I would like to thank our donors, volunteers and partners for their continued support. I would also like to give a special thank you to our incredible team, headed by Rachael Cooper-Bohannon for their amazing work over the last twelve months. I am really proud of everything we have achieved this year, and excited for what 2025 holds!



FINANCIAL REVIEW

Overview

Total receipts for the year was £53,914 (2023: £61,400) total payments for the year was £40,393 (2023: £49,733). The charity had a surplus of £13,520 (2023: £11,667).

Reserves Policy

The trustees consider that an appropriate level of reserves is the equivalent of three months' staff salaries and associated overheads. This benchmark provides a practical buffer while ensuring that funds in excess of this level can be directed straight into charitable activities.

At the end of the accounting year, Bats without Borders held unrestricted reserves of £9,786 (2023: £10,317) and allocated funds for Bats without Borders running costs of £14,291 (2023: £5,000). The trustees are satisfied that this represents a realistic position and will continue to review the reserves policy annually to ensure it reflects the charity's commitments and risks.

FUTURE PLANS

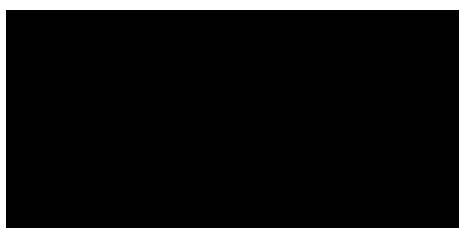
Looking ahead, Bats without Borders will continue to strengthen capacity, engage communities, and champion bat conservation across southern Africa. Our key priorities for 2025 include:

- **Early Career Training Pipeline** – continue to grow this initiative by providing practical training and mentorship to emerging conservationists across the region.
- **Bat Group Development** – run our second *How to Start a Bat Group* course while continuing to support the 2023 trainees and affiliated bat groups as they expand their community engagement.
- **Women in (Bat) Science Indaba** – host the third symposium, building on the success of previous events and amplifying the voices of women in conservation.
- **#WingedWednesday Webinars** – deliver our popular webinar series to share knowledge and highlight bat conservation work across Africa and beyond.
- **Habitat Connections Project (Lusaka, Zambia)** – launch a new urban conservation initiative, connecting people and wildlife in city landscapes.
- **Classrooms without Walls** – roll out this youth engagement programme across southern Africa, including a *Train the Trainer* element to scale the programme while ensuring quality and care.

These initiatives reflect our commitment to supporting the next generation of conservation leaders, inspiring communities, and developing innovative approaches to bat and habitat conservation.

APPROVAL

This report was approved by the Board on 15th September 2025 and signed on their behalf by:





Independent Examiner's Report to the Trustees of Bats without Borders

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 6 to 11.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter came to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



16th September 2025

STATEMENT OF RECEIPTS & PAYMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024



	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Receipts		£	£	£	£
Donations	5	731	12,159	12,890	4,251
Grants	6	-	20,633	20,633	52,962
Fundraising	7	1,490	10,423	11,913	4,187
Sponsorship	8	-	7,932	7,932	-
Other Income		545	-	545	-
		<u>2,767</u>	<u>51,147</u>	<u>53,914</u>	<u>61,400</u>
Payments					
Fund Raising Costs		-	-	-	295
Charitable Activities	9	3,304	36,306	39,610	48,523
Governance Costs		-	300	300	200
		<u>3,304</u>	<u>36,606</u>	<u>39,910</u>	<u>49,018</u>
Purchase of Fixed Assets	10	-	483	483	715
		<u>3,304</u>	<u>37,089</u>	<u>40,393</u>	<u>49,733</u>
Net movement in funds		<u>(537)</u>	<u>14,058</u>	<u>13,520</u>	<u>11,667</u>
Transfers between funds		-	-		
Surplus/(Deficit) for year		<u>(537)</u>	<u>14,058</u>	<u>13,520</u>	<u>11,667</u>

The Notes on pages 8 to 11 form an integral part of these accounts.

STATEMENT OF BALANCES

AS AT 31 DECEMBER 2024



	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Funds Reconciliation		£	£	£	£
Balance as at 01 January 2024		10,317	19,612	29,929	18,262
Surplus/(Deficit) for year		(531)	14,058	13,527	11,667
Balance as at 31 December 2024		9,786	33,670	43,456	29,929

Bank & Cash Balances

Cash at Bank	43,163	29,696
Cash in Hand	293	233
	43,456	29,929

Other Assets

Printer	155	-
Cell Phone	265	-
Clinometer	63	-
2 Laptops (est)	500	700
Fieldwork Equipment (est)	300	400
GPS (est)	70	100
Samsung Tablet (est)	40	60
Echo Meters Touch Detectors (est)	90	120

Liabilities

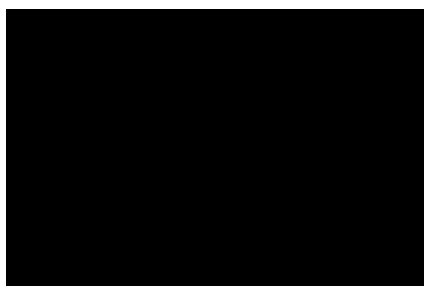
Preparation and IE of Accounts	350	300
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Contingent Liabilities

The charity has no other material liabilities, contingent liabilities or obligations.

The Notes on pages 8 to 11 form an integral part of these accounts.

These accounts were approved by the trustees on 21 March 2025 and signed on their behalf by:



NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 DECEMBER 2024

1. Basis of preparation

These accounts have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Accounts (Scotland) Regulations 2006 (as amended)

There have been no changes to the basis of preparation or to the previous year's accounts.

2. Fund accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Designated funds are unrestricted funds that the trustees have set aside for particular purposes. The designation is administrative only and does not restrict the trustees' ability to apply the funds.
- (c) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (d) The purposes of the funds are shown in Note 12.

3. Taxation

- (a) The charity is not liable to income tax or capital gains tax on its charitable activities.
- (b) The charity is not registered for VAT, thus all costs are shown inclusive of VAT charged.

4. Transactions with trustees and related parties

- (a) No remuneration was paid to trustees or any persons connected with them during the year (2023: £Nil).
- (b) No expenses were reimbursed to the trustees during the year (2023: £Nil).
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

5. Donations

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
MSc fees donation	-	-	-	2,400
Halloween Donation	-	-	-	20
CG - individual donation	-	12,159	12,159	-
SC - individual donations	600	-	600	-
Individuals	50	-	50	1,020
Gift Aid	81	-	81	811
	731	12,159	12,890	4,251

6. Grants

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Rufford Foundation	-	5,996	5,996	10,000
Baillie Gifford	-	3,500	3,500	-
Marjorie Coote	-	1,000	1,000	-
Copperbelt	-	3,837	3,837	-
EKCT	-	4,000	4,000	-
IFAW	-	2,300	2,300	-
Admin & Coms Grant	-	-	-	6,000
Conservation Intern programme	-	-	-	4,000
RF Namibia Sponsorship	-	-	-	7,500
RF Namibia LE	-	-	-	20,462
BwB Running Cost Grant	-	-	-	5,000
	-	20,633	20,633	52,962

7. Fundraising

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Big Give - Green Match Fund	-	2,421	2,421	-
Big Give - Champion Fund	-	2,500	2,500	-
Big Give - Christmas Challenge	-	5,502	5,502	-
Teemill	334	-	334	-
Give as you Live	688	-	688	3,687
Amazon	-	-	-	33
Eventbrite	172	-	172	127
Halloween fundraising	296	-	296	43
	1,490	10,423	11,913	3,890

8. Sponsorship

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Elekon	-	1,000	1,000	-
Wildlife Acoustics	-	1,450	1,450	-
Pelagic	-	250	250	-
Trident Foundation	-	2,488	2,488	-
BCI	-	2,244	2,244	-
NHBS	-	250	250	-
Tredstone Construction	-	250	250	-
	-	7,932	7,932	-

9. Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Salaries	32	23,427	23,459	8,581
Education	196	1,757	1,953	131
Consumables	-	33	33	-
Admin	181	9	190	52
Training	882	76	958	3,221
Volunteer/Staff Expenses	338	184	522	389
Insurance	-	286	286	146
Workshop Costs	-	-	-	27,461
Event & Meeting Costs	36	298	334	976
Memberships	-	149	149	270
IT Costs	-	557	557	1,097
Project Costs	1,337	8,432	9,769	5,895
Hospitality	-	-	-	278
Bank Charges	21	53	74	26
Travel	240	853	1,093	-
Clothing	41	191	232	-
	3,304	36,306	39,610	48,523

10. Equipment

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Laptops	-	-	-	715
Cell Phone	-	265	265	-
Printer	-	155	155	-
Clinometer	-	63	63	-
	-	483	483	715

11. Movement of funds

	As at 31/12/2023	Receipts	Payments	As at 31/12/2024
	£	£	£	£
Unrestricted Funds				
General Fund	10,317	2,400	(2,932)	9,786
Restricted Funds				
RF - BCA	238	-	(238)	-
Baillie Gifford	-	3,500	(3,500)	-
IFAW	-	2,300	-	2,300
Marjorie Coote	-	1,000	-	1,000
RF - Fruit Bat Project	-	5,997	(1,382)	4,615
Admin & Comms Coordinator Grant	2,412	-	(2,412)	-
Internship Stipend	2,836	-	(2,418)	418
Trident Foundation	-	2,488	-	2,488
Copperbelt Bats Crowdfunding	2,003	-	(948)	1,055
C4C	-	3,837	(2,494)	1,343
BCI Sponsorship	1,242	2,244	(1,034)	2,452
RF - CDO	5,881	-	(5,881)	-
EKCT	-	4,000	(292)	3,708
Allocated BWB Running Costs	5,000	25,782	(16,491)	14,291
	19,612	51,148	(37,090)	33,670
Total Funds	29,929	53,548	(40,021)	43,456

12. Purpose of funds

General fund	Unrestricted funding that can be used at the discretion of the CEO and/or Board for BwB charitable purposes
Admin Officer grant	Restricted funding to pay for the Admin & Comms Coordinator post
Baillie Gifford	Restricted funding BwB core costs to support the organisation to grow
BCI	Restricted funding for Bat Group Training
BwB running costs	Restricted funding for BwB core costs
C4C	Restricted funding for youth engagement – Classrooms without Walls
Conservation Interns	Restricted funding for Conservation Intern programme
Copperbelt Bats	Restricted funding for Human - Bat Interaction Project in Zambia
EKCT	Restricted funding to support the development of a Fruit Bat Community Science project
IFAW	Restricted funding for Bat Rehabilitation
Marjorie Coote	Restricted funding for bat welfare activities
Rufford Foundation – CDO	Restricted funding
Rufford Foundation – FBP	Restricted funding for BwB's Junior Conservation Officer fruit bat monitoring project in Monkey Bay (Malawi) – funds for fieldwork, Project Assistant and other project running costs
Trident Foundation	Sponsorship towards a co-designed bat book (youth panel)