

REGISTERED COMPANY NUMBER: 07110309 (England and Wales)
REGISTERED CHARITY NUMBER: 1134456

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
British Society of Soil Science
(A Company Limited by Guarantee)



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Reference and Administrative Details
for the Year Ended 31 December 2020

TRUSTEES	Dr D B Lascelles Mrs A L Becvar Professor D W Hopkins Professor W Otten (resigned 31/12/2020) Dr T Aspray Professor S Mooney Dr J Hannam (appointed 01/01/2021)
COMPANY SECRETARY	Mrs S L Garry
REGISTERED OFFICE	Building 42a Cranfield University Cranfield Bedfordshire MK43 0AL
REGISTERED COMPANY NUMBER	07110309 (England and Wales)
REGISTERED CHARITY NUMBER	1134456
INDEPENDENT EXAMINER	HSA & Co Chartered Accountants Lewis House Great Chesterford Court Great Chesterford Essex CB10 1PF

Patron

HRH The Duke of Gloucester KG GCVO

Office Staff

Mrs S Garry - Executive Officer (Full Time)
Ms L Boshier - Membership and Events Officer (Part Time) (resigned 30/06/2020)
Mrs J Simpkins - Account Technician (Part Time) (resigned 30/06/2020)
Mrs N Coles - Senior Administrative Assistant

Editorial Team

European Journal of Soil Science

Professor J Dungait - Editor
Dr O Schmidt - Deputy Editor
Dr R Bryant - Deputy Editor
Dr G Heuvelink - Deputy Editor
Dr J Scullion - Deputy Editor

**Reference and Administrative Details
for the Year Ended 31 December 2020**

Soil Use and Management

Dr D Hou - Editor

Dr M Aitkenhead - Deputy Editor

Dr F Nicholson - Deputy Editor

Bankers

Co-operative Bank

PO Box 250

Skelmersdale

WN8 6WT

Websites

www.soils.org.uk

**Report of the Trustees
for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Association History

The British Society of Soil Science (BSSS) was founded in 1947 and is an established international membership organisation and charity committed to the study of soil in its widest aspects. The society brings together those working within academia, practitioners implementing soil science in industry and all those working with, or with an interest in soils.

Research on soils and enhanced understanding and engagement with soils is essential for agricultural, landscaping, construction, remediation, conservation and archaeological projects, as well as policy direction on critical topics such as climate change.

We promote research and education, both academically and in practice, and build collaborative partnerships to help safeguard our soil for the future. This includes hosting the World Congress of Soil Science 2022 in Glasgow, where those with an interest in soil science can meet to discuss the critical global issues relating to soil including; managing soils sustainably, preserving its ecosystem, and mitigating against climate change.

Anyone with an interest in soil is welcome to become a member and attend our conferences and webinars, receive complimentary access to our two scientific journals, the European Journal of Soil Science and Soil Use and Management and a host of other benefits.

Association Governance

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BSSS is governed by a Board of Trustees, all of whom signed a declaration of acceptance of office as a Trustee at their first meeting as a Trustee following their appointment. The declaration included any particular responsibilities of the individual Trustee.

**Report of the Trustees
for the Year Ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Save as otherwise provided in the Articles of Association of British Society of Soil Science ("the Articles"), and in particular, Article 22.5, the society may by ordinary resolution appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee.

At the first Annual General Meeting all of the trustees shall retire from office, and at every subsequent Annual General Meeting one-fifth of the trustees or, if their number is not five or a multiple of five, the number nearest to one-fifth shall retire from office.

Subject to the provisions of the Companies Act 2006, the trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment, but as between persons who became or were last reappointed trustees on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

If the Society at the meeting at which a trustee retires by rotation does not fill the vacancy the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

No person may be appointed as a trustee:

- unless that person has attained the age of 18 years; and
- unless that person or being a corporation its duly authorised representative has completed an application for membership in a form approved by the trustees;

or in circumstances such that, had he already been a trustee, he would have been disqualified from acting under the provisions of Article 23.

Induction and training of new trustees

Induction:

All trustees are required to sign a declaration of acceptance of office as a trustee at the first meeting of the trustees following their appointment. Such declarations may set out particular responsibilities to be undertaken by an individual trustee.

Training:

By virtue of electing independent trustees to the Society's board of trustees, the Society intends to ensure suitably trained and experienced individuals are recruited to the board of trustees.

The ability to recruit personnel with the required experience, skills and expertise required by the Society enables the trustees to reduce the necessity of additional training required by newly appointed trustees. The necessity for additional skills and training is reviewed internally on a regular basis by the board of trustees.

Depending on the experience of newly appointed trustees the board may provide induction training in this respect, if deemed necessary. The level of experience and participation with the Society sought in the trustees during the recruitment process reduces the level of induction training normally required.

No training for trustees was carried out during 2020.

**Report of the Trustees
for the Year Ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Wider network

The Society is a member of the International Union of Soil Sciences (IUSS) which is a global union of soil scientists. The Society will be working closely with IUSS over the coming years as the organising society for the 2022 World Congress of Soil Science. Society members receive complimentary membership of IUSS as part of their BSSS subscription.

The Society also has paid memberships with the Royal Society of Biology and the Science Council amongst a number of other organisations.

Related parties

BSSS has been located at Cranfield University since 2009 enabling the society to collaborate with leading experts from the Cranfield Soil and Agrifood Institute, as well as utilise facilities ranging from its world-class soil labs, to the UK's largest Land Information System (LandIS) and World Soil Survey Archive and Catalogue (WOSSAC).

It is important to note that the Society is recognised as a tenant by the University, the BSSS office staff are employed through the University and all of their costs are charged back to the Society.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the annual risk review; and
- The implementation of procedures to minimise any potential impact on the charity should those risks materialise.

The current risk register takes particular note of the financial and data management issues. The society is financially supported by the publication of its two journals and so the success of the journals is highlighted as an important risk management area. Public liability remains a crucial area and insurance policies are reviewed annually to ensure adequate cover is in place.

**Report of the Trustees
for the Year Ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Advisory Council

BSSS retains an Advisory Council which holds delegated responsibility from the Board of Trustees as detailed in the company By-laws. During 2020, the Council consisted of 20 members, with one seat vacant, as follows:

Sacha Mooney (Trustee and Chair)
Tom Aspray (Trustee)
Anna Becvar (Trustee)
Sarah Buckingham (Scottish Soil Discussion Group Chair)
Robert Cochrane (Ordinary Council Member)
Lynda Deeks (South West Soil Discussion Group Chair)
Jenni Dungait (Editor, European Journal of Soil Science)
Leila Froud (South East England Soil Discussion Group Chair)
Sarah Garry (Executive Officer)
Jack Hannam (Education Committee Chair)
David Hopkins (Trustee)
Deyi Hou (Editor, Soil Use and Management)
Bruce Lascelles (Trustee)
Manoj Menon (Northern Soil Network Chair)
Wilfred Otten (Trustee)
Xavier Portell-Canal (Ordinary Council Member)
Eleanor Reed (Ordinary Council Member)
Ian Rugg (Welsh Soil Discussion Group)
Andy Tye (Midlands Soil Discussion Group Chair)
Daniel Wardak (Early Careers Chair)

The Council is informed by the following standing committees:

- Early Careers Committee
- Education Committee
- Grants & Awards Committee
- Professional Practice Committee
- Publications Committee
- World Congress of Soil Science 2022 Working Group

**Report of the Trustees
for the Year Ended 31 December 2020**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Association Membership

At 31 December 2020, BSSS represented 776 members; a decrease of 3.7% from 2018 (806 members). Members of BSSS hail from around the globe with members in 37 countries and with a gender split of 30% female, 69% male (1% prefer not to say). During 2020 there were eight categories of membership:

Fee-Paying Members

- **Early Career Member**
Open to all registered students of soil science and related disciplines, plus graduates with a recognised degree in soil science or related disciplines but with fewer than five years' professional experience.
- **Associate Member**
Open to anyone with an interest in soil science who does not meet the criteria for any other category of membership.
- **Technical Member**
Open to skilled and experienced administrative staff engaged in soil science research, government, NGO and commercial activities, but who are not eligible for full membership.
- **Full Member (M.I. Soil Sci.)**
Open to scientists and other professionals with a minimum five years' experience in soil science research or application.
- **Fellow (F I Soil Sci.)**
Fellow is awarded to members who have achieved a level of responsibility and professional expertise with national and international recognition.

Non Fee-Paying Members

- **Retired Member**
- **Life Member**
- **Honorary Member**

**Report of the Trustees
for the Year Ended 31 December 2020**

OBJECTIVES AND ACTIVITIES

Public benefit

The Charities Acts 2011 requires all charities to explain in their Annual Report how their activities provide benefit to the wider public, or sections of it, in achieving their aims. In 2020, we set a new mission and strategy.

The charity's mission is to: The British Society of Soil Science (BSSS) is the UK's leading body in the area of Soil Science with a global reach. We strive to secure the future of soils by promoting an enhanced understanding of the critical importance of soils in delivering the U.N. Sustainable Development Goals and supplying knowledge, through our science, to support efforts to halt and repair soil degradation. We aim to make a positive difference in the sustainable management and long-term security of soils that is critical to solving the environmental and societal challenges we face today.

We will achieve this through:

1. SEEKING TO PUBLICISE THE KEY ISSUES FOR THE SOIL SCIENCE COMMUNITY

We will raise the profile of the important soil issues via our two prestigious journals (European Journal of Soil Science and Soil Use & Management), our bi-annual member's newsletter (the Auger), our new website, an enhanced social media presence and by hosting regional, national and international conferences. We will actively engage with the media by responding quickly to enquiries, providing factsheets and policy notes ensuring we are acknowledged as the UK's leading authority on soil science.

2. PROMOTING CHANGE THROUGH KNOWLEDGE EXCHANGE ACROSS ALL ASPECTS OF SOIL SCIENCE

We will seek to support knowledge exchange in soil science through targeted engagement with industry, policy makers, government and educators. We will promote soil science across a range of disciplines using our website, social media and newsletters, with reference to the appropriate scientific research published in our Journals. We will make the latest knowledge available to a wider community audience and provide a forum for debate and to develop new partnerships. We will also monitor government progress in developing new policies and ensure we feed into this process.

3. HOSTING CONFERENCES AND MEETINGS FOCUSED ON SOILS

We aim to grow participation in our regional and annual meetings. We will act to develop communication pathways with a wide range of stakeholders and use our meetings to foster debate in the latest scientific and practical issues in soil science. Working with the International Union of Soil Sciences (IUSS) and other international societies, we are committed to delivering the best possible World Congress of Soil Science in Glasgow in 2022 and ensuring this provides a comprehensive legacy for the Society and its members.

4. SUPPORTING AND ENCOURAGING THE EDUCATION OF SOIL SCIENCE

We will support the education of soil science across a wide range of individuals and age groups. We will provide information and resources to teachers, farmers, agronomists, growers, industry and land managers and the public via grants, outreach events, training courses and teaching materials.

5. INSPIRING THE FUTURE GENERATIONS OF SOIL SCIENTISTS

We will continue to support the development of early career members working in soil science. We will fund a biennial conference dedicated to ECRs and give them prominence at our Society Annual meeting. Through our education committee, we will support teachers and engage in community projects to inspire the next generation of soil scientists.

6. ENSURING HIGH STANDARDS OF PROFESSIONAL PRACTICE FOR THOSE WORKING WITH SOILS

We will provide dedicated training courses such as our 'Working with Soils' series, as well as industry focussed events in support of Continued Professional Development, providing high professional standards and assisting with maintaining Chartered Scientist registration.

**Report of the Trustees
for the Year Ended 31 December 2020**

OBJECTIVES AND ACTIVITIES

7. LEADING ON THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITIES OF A CONTEMPORARY SOCIETY

We will provide leadership in the areas concerning the socio-economic responsibilities of a modern Society. We will ensure all members have equality of opportunity, irrespective of age, race, disability, sex, religion or other protected characteristics. We will ensure our activities are planned with issues of equality, inclusion and diversity at the forefront of all decision making and that we act environmental responsible and achieve carbon neutrality where possible.

Our Council set a number of key actions and activities to support us on our journey to achieve our strategy.

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Activities 2020

What we set out to achieve

We will raise the profile of the important soil issues via our two prestigious journals (European Journal of Soil Science and Soil Use & Management), our bi-annual member's newsletter (the Auger), our new website, an enhanced social media presence and by hosting regional, national and international conferences. We will actively engage with the media by responding quickly to enquiries, providing factsheets and policy notes ensuring we are acknowledged as the UK's leading authority on soil science.

What we delivered:

- Effective Twitter communications to promote our Journals with over 1,400 *European Journal of Soil Science* (EJSS) and 537 *Soil Use and Management* (SUM) followers
- Free access to both journals for all Society members
- Delivered a number of virtual special issues including the cross-journal special, virtual issue, *Opportunities and Challenges in No-Till Farming*.
- Representation from EJSS and SUM authors Alexandre Wadoux and John Boardman at the Annual Conference 2020
- Produced two new guidance notes, *Assessing Agricultural Land Classification* and *Soil and Land Quality*
- Received an International Standard Serial Number (ISSN) for *The Auger*, preserving its future with issues being available to researchers via the British Library
- Published two issues of *The Auger*, our twice annual members' publication. The few issues we did print were using a net-carbon positive process
- Our Board members were featured in magazines and newspapers discussing soil health including the *i* newspaper and *Scientia* magazine.

At the time of writing, the 2020 Impact Factor had not been released. The 2019 Impact Factors were 3.742 for the *European Journal of Soil Science* (33% increase) and 1.690 for *Soil Use and Management* (14% decrease)

Six editions were published in 2020 and was edited by Professor J Dungait, and deputy editors were Dr P Bellemey, Dr R Bryant, Dr G Heuvelink, Dr J Scullion and Dr O Schmidt.

- In 2019, the journal's impact factor was 3.742, compared to 2.818 in 2018: an increase of 33%
- The journal was 8th out of 38 journals in 2019
- It received 525 submissions and published 129 peer-reviewed research papers, reviews and short communications
- The overall paper acceptance rate was 48%
- It featured papers from 26 countries including China (51 papers), the UK (18) and Brazil (10).

Soil Use and Management (SUM)

Four issues were published in 2020 and was edited by Professor Deyi Hou, and deputy editors were Dr M Aitkenhead and Dr F Nicholson.

- In 2019, the journal's impact factor was 1.690, compared to 1.958 in 2018: a slight decrease of 14%
- The journal was 25th out of 34 soil science journals
- It received 330 submissions and published 79 peer-reviewed research papers, reviews and short communications
- The overall paper acceptance rate was 45%
- It featured papers from 28 countries including the UK (14 papers), China (13) and Argentina and Australia (both 5).

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Activities 2020

Promoting change through knowledge exchange across all aspects of soil science

What we set out to achieve:

We will seek to support knowledge exchange in soil science through targeted engagement with industry, policy makers, government and educators. We will promote soil science across a range of disciplines using our website, social media and newsletters, with reference to the appropriate scientific research published in our Journals. We will make the latest knowledge available to a wider community audience and provide a forum for debate and to develop new partnerships. We will also monitor government progress in developing new policies and ensure we feed into this process.

What we delivered:

- #Grounded, a video aimed at the general public to foster understanding of the importance of soil and the actions which we can all undertake to support soil. Our short video, #Grounded, was developed with young people and the climate conscious in mind. Many do not realise that soil stores more carbon than all of the world's vegetation and forests combined. Developed with Earth Minutes, an environmental communications agency, the video highlights the impact which soil has on the world around us: the challenges which farmers face due to poor soil management, the impact of flooding, erosion and biodiversity. The video featured TV wildlife presenter Lizzie Daly, social media influencer Tolga Aktas and Ed Shaw, Assistant Harvest Manager at Riverford Organics, alongside respected soil scientist Jane Rickson and Natalia Falagan, a food scientist. The video, which was viewed over 450 times in its launch month December, will be used to promote the importance of soil to the general public and support our communications in the run up to COP 26 in Glasgow and the World Congress of Soil Science, 2022.
- A Public Engagement Grant available exclusively to members to promote soil science
- A new website which included:
 - a detailed individual profile, giving our members the ability to update their own details and make online payments
 - Find an Expert – an updated tool to allow the public the ability to contact an expert for their soil-related queries
 - Online event booking and payment
 - Ability to apply for a grant or award, directly from the website
 - An integrated email system which allowed us to send professional looking emails straight to members' inboxes
 - Frequently Asked Questions which introduced the general public to soil and its importance
- Increased the frequency of our members' emails from monthly to fortnightly, to allow us to quickly share relevant information with our members
- Support for the new initiative, uksoils, a community hub for all things soil. The hub brings together information and education material from a variety of sources into one central space for soil
- Growth in our social media channels, a 54% average increase across all channels when compared to 2019

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Activities 2020

Hosting conferences and meetings focused on soils

What we set out to achieve

We aim to grow participation in our regional and annual meetings. We will act to develop communication pathways with a wide range of stakeholders and use our meetings to foster debate in the latest scientific and practical issues in soil science. Working with the International Union of Soil Sciences (IUSS) and other international societies, we are committed to delivering the best possible World Congress of Soil Science in Glasgow in 2022 and ensuring this provides a comprehensive legacy for the Society and its members.

We delivered:

- Three *Zoom into Soil* sessions on Nutrient Efficiency, Erosion and Zero Tillage, and made content available on our YouTube channel after the event. As our events couldn't be delivered face-to-face, we took the opportunity to launch *Zoom into Soil*, a monthly lunchtime webinar series, highlighting the latest research in a specific soil-related topic. The events featured one scientist presenting the latest research in a discipline and one non-scientist setting out how they had implemented research in their day-to-day practice. The webinars demonstrate our members' strengths and expertise: providing a platform for both established and early career researchers, whilst highlighting the Society's breadth and depth of experience.

With videos available free of charge post-event on our YouTube channel, and were accessed by almost 500 people live with over 800 watching the online content between July and December 2020. The webinars are a key demonstrator of how we are achieving our charitable aims; they are providing a lasting legacy for future researchers, scientists and practitioners.

- A half-day, virtual online Annual Conference, exclusively for members
- A mapping exercise to understand our current and future stakeholders
- Registered a separate legal entity and charity World Congress of Soil Science 2022, which will take responsibility for the delivery of the Congress
- Delivered a successful four-day virtual conference alongside the International Union of Soil Scientists (IUSS). The inter congress usually takes place in the host city of the upcoming World Congress of Soil Science and in 2020, this should have been Glasgow. Due to the pandemic, we worked with IUSS and our Congress Organiser Speakeasy to deliver a four-day event, with member delegates from over xxx countries in attendance. The event included an update on the planning for the World Congress in Glasgow and we produced two videos showcasing the best that Glasgow and Scotland have to offer.

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Activities 2020

Supporting and encouraging the education of soil science

What we set out to achieve:

We will support the education of soil science across a wide range of individuals and age groups. We will provide information and resources to teachers, farmers, agronomists, growers, industry and land managers and the public via grants, outreach events, training courses and teaching materials.

We delivered:

- Our response to the OCR Natural History consultation, which focused on the importance of soil knowledge for understanding various aspects of natural history education and its importance for many occupations.
- A presentation at the Making Natural History festival, organised by Lord Lucas. Our presentation introduced the importance of soil to teachers and interested parties on 10 November
- The Great Worm Hunt resource to support teachers, students and home educators in assessing the range and type of earthworms in their gardens
- Support to the virtual LEAF Open Farm Sunday event on 20 September, highlighting the important link between good soil health, farming and food production
- Promotion of the scientific work of our members across our social media channels, alongside soil-focused articles and documentaries aimed at the general public from well-known bodies such as National Geographic and Netflix
- Promotion of the UN-organised World Soil Day on 5 December and coordinated the launch of our new website, Public Engagement Grant and #Grounded video to coincide
- In mid-2020, the Society commissioned a review and curation of existing soils educational material for school-aged children. ADAS was awarded the tender and in early 2021 will set out the materials it recommends the Society promotes to children and teachers, along with gaps in soil science teaching across the UK curricula, which will influence the Society's future work with awarding bodies across the four nations.

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Activities 2020

Inspiring the future generations of soil scientists

What we set out to achieve:

We will continue to support the development of early career members working in soil science. We will fund a biennial conference dedicated to ECRs and give them prominence at our Society Annual meeting. Through our education committee, we will support teachers and engage in community projects to inspire the next generation of soil scientists.

In 2020, we began planning the ECR Conference 2021, continued to offer conference travel grants and expanded our grant portfolio to include a Public Engagement Grant. We also demonstrated the outcomes from our grant support, by using case studies on our website to showcase how the money had been spent in meeting our charitable aims.

As the grants we offer are primarily to support face-to-face education or training, we were unable to offer as many grants in 2020 as we usually would. We have made a commitment to review the terms of our grants in 2021 to ensure they remain accessible to our members, particularly as virtual event attendance becomes the new norm.

2020 Award Winners

We sponsor a number of awards within academic institutions and despite Covid-19 meaning some of these awards weren't presented in 2020, we were delighted to present five awards:

- **Ecem Asma**
Masters Award
Harper Adams University
- **Annabel Landless**
Best Student in Soil Science
Royal Agricultural University
- **Geoff Lovett**
MSc Dissertation Award
University of Reading
- **Timo Makower**
Undergraduate Award
Lancaster University
- **James Willis**
Undergraduate Award
Harper Adams University.

Each Award winner received a free, two-year Early Career membership of the Society, enabling them to attend the bi-ennial Early Career Researcher Conference.

We were also pleased to agree a new award with Cranfield University for students within the MSc Environmental Engineering programme. The Award, *the British Society of Soil Scientist Award for the Most Promising Soil Scientist* will be awarded in 2021, retrospectively to a member of the 2019/20 cohort.

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

Activities 2020

Ensuring high standards of professional practice for those working with soils

What we set out to achieve:

We will provide dedicated training courses such as our *Working with Soils* series, as well as industry focused events in support of Continued Professional Development, providing high professional standards and assisting with maintaining Chartered Scientist registration.

We delivered:

- Reviewed 25 new membership applications and 2 new Science Council registrations
- Chartered Scientist registration for 47 members, an increase from 45 in 2019
- Awarded five new Society Fellowships
- An annual review of Chartered Scientist members' CPD, all of which met the standards required by the Science Council
- A strong working relationship with the Science Council
- An updated membership application process via our website: making it easier for potential members to submit their application and pay for their membership
- Provided members and potential members with more choice on how to record their gender. We have committed to use this data confidentially, to help us make the Society an inclusive environment for current and future members.

Leading on the social and environmental responsibilities of a contemporary society.

What we set out to achieve:

We will provide leadership in the areas concerning the socio-economic responsibilities of a modern Society. We will ensure all members have equality of opportunity, irrespective of age, race, disability, sex, religion or other protected characteristics. We will ensure our activities are planned with issues of equality, inclusion and diversity at the forefront of all decision making and that we act environmental responsible and achieve carbon neutrality where possible.

We delivered:

- Updated Terms of Reference for our Regional Groups and World Congress of Soil Science Working Group
- Agreed four new policies: Environmental, Equality, Diversity & Inclusion, Ethics and Procurement. The policies outline our commitment to operate a fair, sustainable and ethical workplace for our staff and volunteers, and where our members feel included and supported, however they choose to engage with the Society
- A virtual Annual General Meeting (AGM) which had the largest attendance of any AGM in our history. Members turned out in record numbers to support the Society's first ever virtual AGM with almost 100 delegates attending in person which saw Dr Jack Hannam elected as President Elect and Dr Lynda Deeks elected Chair of the South West Soils Discussion Group. Members voted overwhelmingly in favour of electing Professor Bernard Tinker an Honorary Member of the Society.

**Report of the Trustees
for the Year Ended 31 December 2020**

ACHIEVEMENT AND PERFORMANCE

FUTURE ACTIVITIES

To support our strategy, we will undertake the following activities in 2021:

1. Seeking to publicise the key issues for the soil science community
 - Develop a strategy for the journals to comply with the emerging Open Access agenda
 - Ensure our journal authors are widely featured in The Auger and at our events
 - Ensure the impact of the grants we awarded are promoted via The Auger
 - Encourage corporate engagement with The Auger to ensure it provides all types of soil science news
 - Publish further guidance notes on topics to meet our members' needs.
2. Promoting change through knowledge exchange across all aspects of soil science
 - Develop further content to support the #Grounded series and introduce different aspects of soil health to the general public
 - Provide additional content on our website including educational resources and an introduction to the wide-range of careers available working with soil
 - Prepare for COP 26. We recognise the significance of the Congress and the impact which any policy decisions will have for the world around us. We will work with the Science Council to demonstrate a strong, scientific community response to climate change challenges
 - Retain our membership of other professional and scientific associations which will allow us to have a strong voice in policy debate. This includes the International Union of Soil Science, Science Council, Parliamentary and Scientific Committee and the Royal Society of Biology.
3. Hosting conferences and meetings focused on soils
 - Extend the Zoom into Soil series with free, monthly events including sessions highlighting the latest research from our journals European Journal of Soil Science and Soil Use and Management
 - Deliver virtual events from our Regional Groups, offering an opportunity to share local knowledge and network with colleagues from the same region
 - Offer a face-to-face, two-day Annual Conference and Gala Dinner in September in Glasgow (Covid restrictions dependent)
 - Send quarterly emails to our stakeholders and donors, to raise the profile of the Society and highlight our achievements over the previous quarter
 - issue programme and abstract submission details and launch opportunities to support the World Congress of Soil Science and its accompanying arts and tours programme.
4. Supporting and encouraging the education of soil science
 - Work with Awarding Bodies including OCR to influence plans for the proposed Natural History GCSE and with City & Guilds via its Employer and Industry Board for land-based industries
 - Continue to support LEAF with its Open Farm Sunday events, both virtually and face-to-face where possible
 - Attend external events including Groundswell and Contamination Expo to raise the profile of soil science as a discipline
 - Review our existing educational resources and update these where required.

**Report of the Trustees
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FUTURE ACTIVITIES

5. Inspiring the future generations of soil scientists

- Deliver the Early Career conference in 2021
- Review the terms of our grants to ensure they remain accessible to our members, particularly as virtual event attendance becomes the new norm.

6. Ensuring high standards of professional practice for those working with soils

- Continue to work with the Science Council, supporting the Employer Champion programme, highlighting the benefits of Chartered Scientist registration and working with them to review our members' CPD
- Review how our Working with Soils and Agricultural Land Classification courses are delivered
- Ensure our Equality, Diversity and Inclusion policy is embedded into our membership and renewal processes.

7. Leading on the social and environmental responsibilities of a contemporary society

- Update the Terms of Reference for our Council and all other committees
- Ensure our approved policies are implemented into the working practices for all committees. For example, ensuring we ensure diverse presenter representation at our meetings, events and in our journals and that good governance is in place for both our membership and grants and awards processes
- Update our Code of Conduct and Disciplinary Procedures
- Work to understand and reduce the Society's carbon impact.

**Report of the Trustees
for the Year Ended 31 December 2020**

FINANCIAL REVIEW

Investment performance

The Society has obtained banking and other interest from bank and building society accounts held amounting to £3,255 (2019 - £3,272).

The Society was also in receipt of distributions from its investment portfolio of £16,949 (2019 - £16,358), representing a 6.26% (2019 - 5.00%) return on capital invested into the fund at the beginning of the financial year.

The investment portfolio has suffered capital decline of £60,527 (2019 growth - £46,641), representing a decline 22.38% (2019 - gain 14.25%) return on capital invested into the fund at the beginning of the financial year.

Financial position

The tangible fixed assets net book value of £282 (2019 - £376) remains comparable with the prior year.

The balance sheet position shows an increased net current assets position of £945,610 (2019 - £964,897), resulting from an decrease in the value of investments to £270,505 (2019 - £327,288), combined with an increase in cash at bank and in hand to £519,138 (2019 - £447,803) and a decrease of debtors to £198 (2019 - £782).

Creditors due within one year as at the balance sheet date have increased to £128,691 (2019 - £63,931) due to an increase in accruals to £101,488 (2019 - £31,415).

At the yearend the Society has freely available current reserves of £957,619 (2019 - £951,817) which excludes tangible fixed assets of £282 (2019 - £376). Given the Society's current levels of expenditure of £312,345 (2019 - £340,398) this would allow for approximately 37 months (2019 - 33 months) of continuing operations without further freely available reserves becoming available.

As at the yearend the Society had unrestricted funds totalling £957,901 (2019 - £952,193) and restricted funds totalling £12,615 (2019 - £13,080) as detailed further in the notes to the financial statements. The total funds of the Society has increased to £970,516 (2019 - £965,273).

As noted in the reserves policy, these reserves are being held to support the Society when hosting the World Congress of Soil Science in 2022.

Principal funding sources

The Society's principal funding sources continue to be income received in respect of publications produced, membership subscriptions, admission fees to meetings and conferences, fees for the provision of training courses, and the supplementary investment income, which the trustees note will help to facilitate the hosting of the World Congress of Soil Science in 2022.

Total incoming resources in the financial year amounted to £317,588 (2019 - £439,187). The decrease in the year is a result of the share revaluation loss amounting to £60,527 (2019 gain - £46,641).

The net incoming resources for the year amounted to £5,243 (2019 - £98,789), of which loss of £465 (2019 - £478 profit) relates to restricted funds.

The Society's membership subscription income of £36,108 (2019 - £34,739) has maintained consistent with prior years. Total incoming resources from donations and legacies has decreased to £36,598 (2019 - £36,811) as a result of decreased donations to the Brian Chambers Soil Fund, which amounted to £490 (2019 - £2,072) in the year.

**Report of the Trustees
for the Year Ended 31 December 2020**

FINANCIAL REVIEW

Investment policy and objectives

Due to the level of reserves held by the Society the trustees have adopted a policy of spreading bank balances with a variety of banking institutions in order to provide a higher level of protection from the Financial Services Compensation Scheme (FSCS) should a bank or building society that the charity deals with were to become insolvent.

The trustees have also elected to invest a proportion of funds into an M&G investment trust "Charifund" in order to further diversify the risk of funds held by the charity. The trust is a well-diversified portfolio of approximately 100 holdings, mainly high yielding UK company shares. While the trust will generally have a bias towards stocks that are out-of-favour with investors, the fund manager seeks to identify good quality companies with attractive dividend growth prospects.

Reserves policy

The trustees have set a reserves policy, which requires:

- Reserves be maintained at a level which ensures that The British Society of Soil Science core activity could continue during a period of unforeseen difficulty; and
- A proportion of reserves be maintained in a readily realisable form.

The trustees seek to maintain a level of reserves by holding bank balances and by investments, which can be sold to release cash. Reviews of cash holdings and investment valuations are considered throughout the year. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted;
- Planned activity level, including grant giving;
- Organisation's commitments; and
- Outsourced staffing obligations.

Current levels of reserves

Continuing concern over the future stability of academic publishing, changing currency exchange rates and the continuing impact of the global recession suggest that there is significant insecurity over this major source of income for the Society. Therefore the trustees have elected to hold a minimum of 12 months operating costs (includes staffing, sub-contracted staffing, on-going project and grant giving obligations) as easily accessible cash deposits. These cash reserves will be held in rolling guaranteed fixed deposit accounts separate from any additional investments held by the Society. The current 12 month operating reserve is £312k.

The level of reserve held is calculated and monitored every 12 months by the Treasurer Trustee (or Executive Officer) and any amendments required are ratified by the full Board of Trustees in line with the Society's articles of Association. This policy is reviewed annually.

Going concern

The trustees do not consider there to be any material uncertainties about the Society's ability to continue, and therefore consider the charity to be a going concern. The financial statements are therefore prepared under this basis.

Funds in deficit

The Society had no funds held in deficit during the current or previous financial year.

**Report of the Trustees
for the Year Ended 31 December 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 7/9/21 and signed on its behalf by:


.....
Dr D B Lascelles - Trustee

**Independent Examiner's Report to the Trustees of
British Society of Soil Science**

Independent examiner's report to the trustees of British Society of Soil Science ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of England and Wales which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



Adam Burt ACA FCCA
Institute of Chartered Accountants of England and Wales
HSA & Co
Chartered Accountants
Lewis House
Great Chesterford Court
Great Chesterford
Essex
CB10 1PF

Date: 27/09/2021

**Statement of Financial Activities
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	4	36,108	490	36,598	36,811
Charitable activities					
Publications		320,878	-	320,878	313,576
Meetings and conferences		424	-	424	15,807
Training courses		-	-	-	6,680
Other trading activities	5	11	-	11	42
Investment income	6	<u>(40,368)</u>	<u>45</u>	<u>(40,323)</u>	<u>66,271</u>
Total		317,053	535	317,588	439,187
EXPENDITURE ON					
Raising funds		8,140	-	8,140	7,075
Charitable activities					
Membership and subscriptions	7	103,223	-	103,223	99,506
Publications		86,694	-	86,694	112,859
Meetings and conferences		64,623	-	64,623	103,601
Training courses		3,992	-	3,992	5,258
Provision of grants		44,673	1,000	45,673	12,099
Total		<u>311,345</u>	<u>1,000</u>	<u>312,345</u>	<u>340,398</u>
NET INCOME/(EXPENDITURE)		5,708	(465)	5,243	98,789
RECONCILIATION OF FUNDS					
Total funds brought forward		952,193	13,080	965,273	866,484
TOTAL FUNDS CARRIED FORWARD		<u>957,901</u>	<u>12,615</u>	<u>970,516</u>	<u>965,273</u>

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Intangible assets	13	24,624	-	24,624	-
Tangible assets	14	<u>282</u>	<u>-</u>	<u>282</u>	<u>376</u>
		24,906	-	24,906	376
CURRENT ASSETS					
Debtors	15	198	-	198	782
Investments	16	270,505	-	270,505	327,288
Prepayments and accrued income		284,460	-	284,460	252,955
Cash at bank and in hand		<u>506,523</u>	<u>12,615</u>	<u>519,138</u>	<u>447,803</u>
		1,061,686	12,615	1,074,301	1,028,828
CREDITORS					
Amounts falling due within one year	17	<u>(128,691)</u>	<u>-</u>	<u>(128,691)</u>	<u>(63,931)</u>
NET CURRENT ASSETS		<u>932,995</u>	<u>12,615</u>	<u>945,610</u>	<u>964,897</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>957,901</u>	<u>12,615</u>	<u>970,516</u>	<u>965,273</u>
NET ASSETS		<u><u>957,901</u></u>	<u><u>12,615</u></u>	<u><u>970,516</u></u>	<u><u>965,273</u></u>
FUNDS	18				
Unrestricted funds				957,901	952,193
Restricted funds				<u>12,615</u>	<u>13,080</u>
TOTAL FUNDS				<u><u>970,516</u></u>	<u><u>965,273</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31 December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

7/9/21

.....
Dr D B Lascelles - Trustee

**Notes to the Financial Statements
for the Year Ended 31 December 2020**

1. CHARITABLE COMPANY STATUS

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity's registered number and principle address can be found on the Reference and Administrative Details page.

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Incoming resources are stated net of value added tax.

Income from grants and donations

Donations and grants are recognised when they have been communicated and received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Subscription income

Income relating to subscriptions are initially recognised on the date on which they are invoiced. Subscriptions invoiced in advance of the subscription period are recognised as deferred income until the accounting period to which the subscription relates.

Subscriptions receipts received in advance of the subscription being invoiced are recognised as a creditor until the accounting period to which the subscription relates and invoice raised.

Conferences and meetings income

Income relating to conferences and meetings occurring within the reporting period are recognised as income within the accounting period during which they take place.

Income relating to conferences and meetings received in advance of the event date are recognised as deferred income until the accounting period during which they occur.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. ACCOUNTING POLICIES - continued

Income- continued

Publication income

Royalty income derived from the publications made by BSSS are initially recognised when the charity has fulfilled its obligations under the agreements with the relevant publisher and the income can be measured reliably. Balances owed to the charity are invoiced upon confirmation that the royalties income is agreed with the publisher.

Royalty income is accrued for as at the financial reporting date when the amounts due to the charity have been agreed with the publisher subsequent to the financial reporting date, but before the issue of the financial statements for that period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website development is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Tangible fixed assets are initially recognised at cost, and subsequently recorded at cost less accumulated depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

2. ACCOUNTING POLICIES - continued

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Listed investments

Listed investments are recognised at market value, with any revaluations being charged to Investment income within the Statement of Financial Activities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instruments.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes, in effect, a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION
UNCERTAINTY**

Preparation of the financial statements requires management to make significant judgements, estimates, and assumptions that influence the values reported. These estimates and judgement are regularly reviewed and are based on the experience of the company's management as well as other factors, including the expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements:

There are no significant judgements, apart from those involving estimations, which management has made in the process of applying the entities accounting policies and that have the most significant effect on the amounts recognised in the financial statements

Significant estimates:

As disclosed in the relevant accounting policies, the charity has apportioned the support costs that cannot be directly attributed to a particular heading to one consistent with the use of the resources.

Such support costs that are related to the core governance and functioning of the charity (e.g. independent examination fees and company return filing fees) have been allocated to the "Membership and subscriptions" heading under the Statement of Financial Activities. This approach has been undertaken in order to reflect the core costs of the charity to the activities related to bringing the society's community together.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION
UNCERTAINTY - continued

Other major support costs that are incurred by the charity (e.g. office costs and depreciation) have been allocated to the following activities using the percentages noted within the Statement of Financial Activities:

Membership and subscriptions -	60%
Publications -	10%
Meetings and conferences -	30%

This approach, and estimates used above, have been used on the basis that they are considered to reflect the additional support costs incurred by the charity to facilitate this activity which in turn provides a public benefit and income to the charity in order to further meet its objectives in the future.

4. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	490	2,072
BSSS member's subscriptions	<u>36,108</u>	<u>34,739</u>
	<u>36,598</u>	<u>36,811</u>

5. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Shop income	<u>11</u>	<u>42</u>

6. INVESTMENT INCOME

	2020	2019
	£	£
Share revaluations	(60,527)	46,641
Deposit account interest	3,255	3,272
Investment income	<u>16,949</u>	<u>16,358</u>
	<u>(40,323)</u>	<u>66,271</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Membership and subscriptions	13,354	-	89,869	103,223
Publications	72,611	-	14,083	86,694
Meetings and conferences	22,375	-	42,248	64,623
Training courses	3,992	-	-	3,992
Provision of grants	-	45,673	-	45,673
	<u>112,332</u>	<u>45,673</u>	<u>146,200</u>	<u>304,205</u>

8. GRANTS PAYABLE

	2020 £	2019 £
Provision of grants	<u>45,673</u>	<u>12,099</u>

The total grants paid to institutions during the year was as follows:

	2020 £	2019 £
Brain Chambers Soil Fund Grants	-	1,573
WCSS Grant	<u>39,334</u>	-
	<u>39,334</u>	<u>1,573</u>

The amounts paid in relation to each grant during the year are as follows:

	2020 £	2019 £
Field Equipment Grants	-	3,367
David S Jenkinson Fellowship Grants	5,000	-
Student Conference Grants	339	7,159
Brian Chambers Soil Fund Grants	1,000	1,573
World Congress of Soil Science Grant	<u>39,334</u>	-
	<u>45,673</u>	<u>12,099</u>

Details of the purpose and nature of the above grants can be found within the Report of the Trustees.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

9. SUPPORT COSTS

	Finance £	Other £	Governance costs £	Totals £
Membership and subscriptions	869	84,494	4,506	89,869
Publications	-	14,083	-	14,083
Meetings and conferences	-	42,248	-	42,248
	<u>869</u>	<u>140,825</u>	<u>4,506</u>	<u>146,200</u>

Trustees' remuneration etc noted below relates solely to the claims made for travel and accommodation expenses incurred as detailed in note 11 of these financial statements.

Support costs, included in the above, are as follows:

				2020	2019
	Membership and subscriptions £	Publications £	Meetings and conferences £	Total activities £	Total activities £
Bank charges	872	-	-	872	1,543
Exchange rate variances	(3)	-	-	(3)	(155)
Office staff costs	75,844	12,641	37,922	126,407	119,899
Rent, rates and water	1,976	329	988	3,293	3,550
Insurance	1,952	325	976	3,253	3,105
Telephone	184	31	92	307	446
Postage and stationery	597	100	299	996	1,860
Computer and website expenses	2,243	374	1,122	3,739	5,394
Amortisation of intangible fixed assets	1,641	274	821	2,736	-
Depreciation of tangible fixed assets	57	9	28	94	832
Trustees' remuneration etc	-	-	-	-	4,299
Independent examination fees	3,306	-	-	3,306	3,306
Independent examiners' fees for other work	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>941</u>
	<u>89,869</u>	<u>14,083</u>	<u>42,248</u>	<u>146,200</u>	<u>145,020</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020	2019
	£	£
Independent examination fees	3,306	3,306
Examiner' fees for non-assurance services	1,200	941
Depreciation - owned assets	94	832
Website development amortisation	<u>2,736</u>	<u>-</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

Trustees have been reimbursed for the costs of travel and accommodation expenses incurred in attending various meetings and conferences.

Re-imbursements to trustees were as follows:

	2020	2019
	£	£
Dr D B Lascelles	-	541.86
Mrs A Becvar	-	146.20
Prof. D Hopkins	-	622.08
Prof. W Otten	-	421.47
Mr N Titchen	-	977.74
Dr T Aspray	-	464.77
Dr S Mooney	<u>-</u>	<u>1125.09</u>
	<u>-</u>	<u>4,299.21</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	34,739	2,072	36,811
Charitable activities			
Publications	313,576	-	313,576
Meetings and conferences	15,807	-	15,807
Training courses	6,680	-	6,680
Other trading activities	42	-	42
Investment income	<u>66,251</u>	<u>20</u>	<u>66,271</u>
Total	437,095	2,092	439,187
EXPENDITURE ON			
Raising funds	7,034	41	7,075
Charitable activities			
Membership and subscriptions	99,506	-	99,506
Publications	112,859	-	112,859
Meetings and conferences	103,601	-	103,601
Training courses	5,258	-	5,258
Provision of grants	10,526	1,573	12,099
Total	<u>338,784</u>	<u>1,614</u>	<u>340,398</u>
NET INCOME	98,311	478	98,789
RECONCILIATION OF FUNDS			
Total funds brought forward	853,882	12,602	866,484
TOTAL FUNDS CARRIED FORWARD	<u>952,193</u>	<u>13,080</u>	<u>965,273</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**13. INTANGIBLE FIXED ASSETS**

	Website development £
COST	
Additions	<u>27,360</u>
AMORTISATION	
Charge for year	<u>2,736</u>
NET BOOK VALUE	
At 31 December 2020	<u>24,624</u>
At 31 December 2019	<u>-</u>

14. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 December 2020	<u>4,894</u>
DEPRECIATION	
At 1 January 2020	4,518
Charge for year	<u>94</u>
At 31 December 2020	<u>4,612</u>
NET BOOK VALUE	
At 31 December 2020	<u>282</u>
At 31 December 2019	<u>376</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	-	487
Other debtors	<u>198</u>	<u>295</u>
	<u>198</u>	<u>782</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**16. CURRENT ASSET INVESTMENTS**

	2020 £	2019 £
Listed investments	<u>270,505</u>	<u>327,288</u>

Listed investments included above are in relation to the charity's investment held in the M&G "Charifund" trust. Details of the charity's investment policy and performance can be found in the Report of the Trustees.

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	21,011	26,776
Subscriptions paid in advance	6,192	5,740
Accrued expenses	<u>101,488</u>	<u>31,415</u>
	<u>128,691</u>	<u>63,931</u>

18. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	375,905	105,569	31,936	513,410
BSSS Operational Fund	327,288	(60,527)	45,584	312,345
2022 World Congress of Soil Science Fund	<u>249,000</u>	<u>(39,334)</u>	<u>(77,520)</u>	<u>132,146</u>
	952,193	5,708	-	957,901
Restricted funds				
Brian Chambers Soils Fund	13,080	(465)	-	12,615
TOTAL FUNDS	<u>965,273</u>	<u>5,243</u>	<u>-</u>	<u>970,516</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	377,580	(272,011)	105,569
BSSS Operational Fund	(60,527)	-	(60,527)
2022 World Congress of Soil Science Fund	<u>-</u>	<u>(39,334)</u>	<u>(39,334)</u>
	317,053	(311,345)	5,708
Restricted funds			
Brian Chambers Soils Fund	535	(1,000)	(465)
TOTAL FUNDS	<u>317,588</u>	<u>(312,345)</u>	<u>5,243</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/19 £
Unrestricted funds				
General fund	348,235	51,670	(24,000)	375,905
BSSS Operational Fund	280,647	46,641	-	327,288
2022 World Congress of Soil Science Fund	<u>225,000</u>	<u>-</u>	<u>24,000</u>	<u>249,000</u>
	853,882	98,311	-	952,193
Restricted funds				
Brian Chambers Soils Fund	<u>12,602</u>	<u>478</u>	<u>-</u>	<u>13,080</u>
TOTAL FUNDS	<u>866,484</u>	<u>98,789</u>	<u>-</u>	<u>965,273</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	390,454	(338,784)	51,670
BSSS Operational Fund	<u>46,641</u>	<u>-</u>	<u>46,641</u>
	437,095	(338,784)	98,311
Restricted funds			
Brian Chambers Soils Fund	<u>2,092</u>	<u>(1,614)</u>	<u>478</u>
TOTAL FUNDS	<u>439,187</u>	<u>(340,398)</u>	<u>98,789</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**18. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/19 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
Unrestricted funds				
General fund	348,235	157,239	7,936	513,410
BSSS Operational Fund	280,647	(13,886)	45,584	312,345
2022 World Congress of Soil Science Fund	<u>225,000</u>	<u>(39,334)</u>	<u>(53,520)</u>	<u>132,146</u>
	853,882	104,019	-	957,901
Restricted funds				
Brian Chambers Soils Fund	<u>12,602</u>	<u>13</u>	<u>-</u>	<u>12,615</u>
TOTAL FUNDS	<u>866,484</u>	<u>104,032</u>	<u>-</u>	<u>970,516</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	768,034	(610,795)	157,239
BSSS Operational Fund	(13,886)	-	(13,886)
2022 World Congress of Soil Science Fund	<u>-</u>	<u>(39,334)</u>	<u>(39,334)</u>
	754,148	(650,129)	104,019
Restricted funds			
Brian Chambers Soils Fund	<u>2,627</u>	<u>(2,614)</u>	<u>13</u>
TOTAL FUNDS	<u>756,775</u>	<u>(652,743)</u>	<u>104,032</u>

The BSSS Operational Fund is a designated fund established in order to ring-fence the level of reserves BSSS shall require to operate for an estimated period of 12 months. These funds have been invested by the Society and accessed when necessary.

The trustees of BSSS anticipate significant expenditure to be incurred when hosting the World Congress of Soil Science 2022 in Glasgow, however the level of expenditure cannot, at this time, be accurately and reliably estimated. In anticipation of the event the trustees wish to recognise the balances necessary to host the event separately from other unrestricted reserves. The trustees have therefore designated the balance transferred from unrestricted reserves to recognise the minimum expenditure balances forecast at this time.

The Brian Chambers Soils Fund was established in memory Professor Brian Chambers, a former President and Fellow of the Institute of Professional Soil Scientists (IPSS) and member of BSSS, who worked tirelessly to apply science to the complex problems of soil, nutrient and manure management.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2020**

18. MOVEMENT IN FUNDS - continued

The Brian Chambers Soils Fund is supported by donations to the fund and thereon provides grants to help fund the learning and development costs of students and early career scientists. The grants aim to encourage the skills and knowledge needed to manage soils effectively to meet the demands of modern farming systems is essential for the future sustainability of agriculture.

19. RELATED PARTY DISCLOSURES

During the current and prior year the charity was invoiced in the year by Cranfield University for the following goods and services, net of value-added-tax, which were provided in the year. Cranfield University is considered to be a related party based on the rationale explained in the Report of the Trustees.

	2020	2019
	£	£
Office staff payroll costs	80,273	84,902
Payroll charges	8,806	10,231
Postage costs	822	1,199
Rental fees	2,183	2,183
Stationary	-	11
Software costs	887	509
Meeting and conference expenses	-	868
	<u>92,971</u>	<u>99,902</u>

The above transactions were charged to the society at cost. As at the balance sheet date the charity owed £nil (2019 - £10,325) to Cranfield University in respect of such services.

There were no other related party transactions in the financial years ended 31 December 2020 or 31 December 2019.

20. FINANCIAL INSTRUMENTS

Financial assets held by the charity that are debt instruments measured at amortised cost comprises of cash at bank and in hand and trade debtors. The total value of financial assets measured at amortised cost included within the Statement of Financial Position as at the reporting date was £519,138 (2019 - £448,290).

Financial assets held by the charity that are debt instruments measured at market value are the listed investments held within a portfolio as disclosed within the notes to these financial statements. The total value of financial assets measured at market value included within the Statement of Financial Position as at the reporting date was £270,505 (2019 - £327,288).

Financial liabilities measured at amortised cost comprises of trade creditors. The total value of financial liabilities measured at amortised costs included within the Statement of Financial Position as at the reporting date was £21,011 (2019 - £26,776).

Details of the terms of conditions of other loans are include within the Related Party Disclosures notes within the financial statements.

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	490	2,072
BSSS member's subscriptions	<u>36,108</u>	<u>34,739</u>
	36,598	36,811
Other trading activities		
Shop income	11	42
Investment income		
Share revaluations	(60,527)	46,641
Deposit account interest	3,255	3,272
Investment income	<u>16,949</u>	<u>16,358</u>
	(40,323)	66,271
Charitable activities		
Royalties from publications	320,878	313,576
Provision of training courses	-	6,680
Annual conference admissions	<u>424</u>	<u>15,807</u>
	<u>321,302</u>	<u>336,063</u>
Total incoming resources	317,588	439,187
EXPENDITURE		
Raising donations and legacies		
Promotional costs	8,140	6,978
Other trading activities		
Bad debts	-	97
Charitable activities		
Regional group meetings and travelling expenses	268	2,780
Annual conference	595	18,583
IPSS committee meetings	1,012	1,961
Sundries	13	13
Printing and copying	3,306	3,728
Dues and subscriptions	11,358	10,569
Editors expenses EJSS	-	6,634
SUM other	-	1,215
SUM contractors	24,358	24,785
Carried forward	40,910	70,268

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**Detailed Statement of Financial Activities
for the Year Ended 31 December 2020**

	2020 £	2019 £
Charitable activities		
Brought forward	40,910	70,268
EJSS contractors	32,832	36,413
General travel and meeting costs	18,563	28,101
Council expenses	945	6,233
Publication expenses	15,090	29,931
Training courses	3,992	5,258
Grants to institutions	39,334	1,573
Grants to individuals	<u>6,339</u>	<u>10,526</u>
	158,005	188,303
Support costs		
Finance		
Bank charges	872	1,543
Exchange rate variances	<u>(3)</u>	<u>(155)</u>
	869	1,388
Other		
Office staff costs	126,407	119,899
Rent, rates and water	3,293	3,550
Insurance	3,253	3,105
Telephone	307	446
Postage and stationery	996	1,860
Computer and website expenses	3,739	5,394
Website	2,736	-
Computer equipment	<u>94</u>	<u>832</u>
	140,825	135,086
Governance costs		
Trustees' expenses	-	4,299
Independent examination fees	3,306	3,306
Independent examiners' fees for other work	<u>1,200</u>	<u>941</u>
	<u>4,506</u>	<u>8,546</u>
Total resources expended	<u>312,345</u>	<u>340,398</u>
Net income	<u><u>5,243</u></u>	<u><u>98,789</u></u>

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