

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

**Report of the Trustees and**  
**Consolidated Financial Statements for the Year Ended 31 December 2022**  
**for**  
**British Society of Soil Science**  
**(A Company Limited by Guarantee)**



	<b>Page</b>
<b>Reference and Administrative Details</b>	1 to 2
<b>Report of the Trustees</b>	3 to 25
<b>Report of the Independent Auditors</b>	26 to 28
<b>Consolidated Statement of Financial Activities</b>	29
<b>Consolidated Statement of Financial Position</b>	30
<b>Charity Statement of Financial Position</b>	31
<b>Consolidated Statement of Cash Flows</b>	32
<b>Notes to the Statement of Cash Flows</b>	33
<b>Notes to the Financial Statements</b>	34 to 48
<b>Consolidated Detailed Statement of Financial Activities</b>	49 to 51

<b>TRUSTEES</b>	Mr A Sarkar Mr D Lambeth (appointed 2.8.22) Dr D B Lascelles Dr J Hannam Mr M Palmer (appointed 1.1.23) DR P Hallett (appointed 1.1.23) Dr T Aspray (resigned 31.12.22) Professor S Mooney (resigned 31.12.22) Dr B Westbury (resigned 14.4.22)
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<b>REGISTERED OFFICE</b>	Building 42a Cranfield University Cranfield Bedfordshire MK43 0AL
<b>REGISTERED COMPANY NUMBER</b>	07110309 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1134456
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<b>EDITORIAL TEAM</b>	<u>European Journal of Soil Science</u> Professor J Dungait - Editor Dr M Farrell - Deputy Editor Dr G Heuvelink - Deputy Editor Dr O Schmidt - Deputy Editor Dr J Scullion - Deputy Editor Dr D Evans - Social Media Coordinator

**British Society of Soil Science**

**Reference and Administrative Details  
for the Year Ended 31 December 2022**

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Soil Use and Management

Dr Deyi Hou - Editor

Dr D O'Connor - Deputy Editor

Dr A Unc - Deputy Editor

Dr J Webb - Deputy Editor

Dr F Nicholson - Social Media Coordinator

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**Report of the Trustees  
for the Year Ended 31 December 2022**

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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 2022. 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).

**OBJECTIVES AND ACTIVITIES**

**Charity Information**

**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.

## **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.

Our mission alongside a seven-point, five-year strategy focuses our efforts and activities:

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 achieve our mission through the creation, dissemination and translation of knowledge. Specifically:

#### **1. Seeking to publicise the key issues for the soil science community**

**In 2022**, we will deliver joint activities with partner organisations and maximise the effectiveness of our communications channels which will lead to increased visibility. This will include our Zoom into Soil webinars and partnered events held during the World Congress of Soil Science. We will begin to liaise with the UK media to highlight our evidence-based recommendations for soil health and will continue to deliver clear guidance and science notes. Our website will be a hub for sharing our outputs and will demonstrate an increase in user traffic.

**In 2025**, we will have delivered a clear legacy from the World Congress including a wider range of active stakeholders and increased resources available to members and non-members. We will use our journals and website as mechanisms to deliver this. We will have become a key contact for UK media on soil-related issues and our science and guidance notes will have expanded into valuable resources for members and stakeholders.

**By 2030**, our journals will be recognised as two of the leading international journals relating to soil. We will have become a key contact for international media on soil-related issues and we will expand our guidance and science notes to provide context for an international audience. Our website will include greater guidance and information aimed at scientific and non-scientific audiences.

#### **2. Promoting change through knowledge exchange across all aspects of soil science**

**In 2022**, we will have increased our visibility to governments, stakeholders and within the soil science community. We will be using our scientific knowledge to provide evidence-based information to local policymakers and recommending members to sit on expert panels and advisory groups. We will engage with those developing guidance, including on the periphery of soil science to encourage collaboration.

**By 2025**, we will be continuing to provide evidence-based information to policymakers at a national level and have become a contact for governments and stakeholders on soil science issues. We will provide dedicated forums for our members to discuss policy and best-practice issues, allowing us to develop recommendations combining academic and practical perspectives.

**By 2030**, we will be providing evidence-based information to policymakers at an international level and will take a pro-active approach in responding to international consultations.

International stakeholders will seek out our dedicated member forums as advisory groups across the breadth of soil activities.

#### **3. Hosting conferences and meetings focused on soils**

**In 2022**, we will deliver the World Congress of Soil Science and encourage engagement between soil science experts, organisations, policymakers and those on the periphery of soil science. The World Congress will share the latest evidence-based information with attendees, in person and virtually, and ensure the widest possible audience has access to learnings from the event.



## OBJECTIVES AND ACTIVITIES

Using the knowledge and experience we develop from delivering the World Congress, we will deliver an international and interdisciplinary activity **by 2025**. The activity will recur on a cyclical basis and will establish the Society as a key player in the dissemination of soils-based knowledge globally.

**By 2030**, the international and interdisciplinary activity will be delivered for a second time and have developed in size and reach. The activity will attract a broader, international audience with support from major stakeholders.

### 4. Supporting and encouraging the education of soil science

**In 2022**, we will use the World Congress as the basis to deliver educational activities to a diverse, scientific and non-scientific audience including hosting outreach and digital events. Our scientific knowledge and history will remain at our core but we will seek to engage with as wide an audience as possible through social media, links with arts groups and other organisations.

**In 2025**, we will have delivered a clear legacy from the World Congress including a wider range of active stakeholders and increased in-person and digital resources available to members and non-members. This, alongside increased outreach and engagement work, will lead to an increased awareness of the importance of soil amongst a wide range of communities.

**By 2030**, we will have delivered large-scale outreach programmes, which aim to increase awareness of soil to audiences which can have a demonstrable impact in its care. As a result, the Society will also be recognised by educators and those already engaged in environmental matters, as a reliable source of information.

### 5. Inspiring the future generations of soil scientists

**In 2022** we will provide our Early Careers members with dedicated opportunities to network with their international colleagues during the World Congress of Soil Science. We will continue working with awarding organisations to influence the development of new qualifications which support tomorrow's soil scientists.

**By 2025**, we will have developed a clear education and training pathway demonstrating the routes into soil science. We will have understood the gaps that exist and developed new courses and content for those within the sector, where the content does not exist. We will continue to work with external bodies to influence the soil science taught at all levels of the curriculum.

We will continue to provide our Early Careers members with the opportunity to network with their peers face-to-face and virtually, and provide support to help them make the transition into Full membership.

**By 2030**, we will continue to promote the education and training pathway to members, students and those interested in working with soil. We will work closely with other professional and external bodies to embed soil content into peripheral qualifications, to ensure anyone who works in any context with soil, has the skills to do so.

We will recruit Early Careers members from a wider range of specialisms to encourage collaboration. This will support our members' career opportunities whilst encouraging interdisciplinary working.

Throughout our 10-year vision, we will encourage Society membership as a mechanism to support training and development at all career stages.

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

**In 2022**, we will continue to deliver our successful Working with Soils training series both in person and online. Our Zoom into Soil webinars and World Congress of Soil Science will provide opportunities for members and stakeholders to undertake continued professional development from a well-respected professional body. We will continue to promote CSci as a valuable mechanism to demonstrate professional skills and experience.

We will encourage organisations to join the Society as corporate members and focus on innovative partnerships which will add value to our members' professional practice.

**Report of the Trustees  
for the Year Ended 31 December 2022**

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**OBJECTIVES AND ACTIVITIES**

**By 2025**, we will require a minimum number of hours of CPD to be provided by Full and Fellow members each year. This will be closely linked to the CSci requirements to encourage more members to obtain CSci status in addition to Society membership. As a result, our members will be well-respected and highly visible as experts in all aspects of soil and its management.

We will update our corporate membership category to allow organisations to demonstrate the value of membership via outcomes aligned to the Society's mission.

**By 2030**, our membership and number of CSci registrants will grow and strengthen as our professional standards are seen as a mark of expertise and are in demand from clients. Our clear education and training pathway will have led to an increase in the number of qualified soil experts and with industry clients specifying our members for soils work. Our external-facing activities will have led to an increase in membership across non-practitioner grades and we will have introduced tangible benefits to encourage membership amongst the non-scientific community.

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

**In 2022**, we will measure our environmental impact in delivering the World Congress of Soil Science. Our executive and volunteers will be expected to offset their own environmental impact by supporting local, practical projects which support soil health. Delegates will be actively encouraged to engage with similar projects in their home locations. A study of our environmental impacts and practical solutions to reducing those impacts will be shared with scientific and non-scientific audiences.

We will encourage diversity and inclusion at our events and members and event delegates will be expected to follow a Code of Conduct to engage with Society activities.

**In 2025**, the Society will have a thorough understanding of its environmental impact across all aspects of its operation and have a clear plan in place to reduce and offset its impact. We will continue to encourage inclusion within our membership by providing diverse role models at events and in our case studies.

**By 2030**, the Society will be a 'carbon positive' organisation, having minimised its environmental impacts and provided practical support to projects which outweigh any negative operational impacts. Our positive approach to diversity and inclusion will have led to a demonstrable increase in diversity across our membership.

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



## STRATEGIC REPORT

### Achievement and performance

#### Activities 2022

#### Seeking to publicise the key issues for the soil science community

#### Our Strategy said:

We will raise the profile of the important soil issues via our two prestigious journals, European Journal of Soil Science (EJSS) and Soil Use & Management (SUM), 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 set out to achieve:

- Introduce a journals hub landing page - providing better visibility to our journals - complete
- Review Soil Matters to see whether it still meets members' needs
- Our Council agreed to carry this activity over into 2023 once a new Communications Coordinator had been recruited
- Increase our visibility on social media - increasing our reach - complete
- Delivering more guidance and Science Notes on high-profile topics - complete
- Respond to relevant UK and international consultations - complete.

#### Our Achievements:

##### Journals

- Moved to continuous publication for EJSS
- Promoted both journals via regular In Case you Missed it articles across our members' email updates and Soil Matters publication
- Published a Russell Review paper, Are plant roots only 'in' soil or are they 'of' soil, in EJSS
- Launched the BSSS Journal Hub, to make accessing both Society journals easier
- Delivered virtual special issues including:
  - o Only One Earth, Celebrating Soil Science on World Environment Day
  - o The EU Soil Observatory Forum
- Hosted Find a Home for your Next Paper, a panel session with journal publishers Wiley during the World Congress of Soil Science
- Continued to actively monitor the open access agenda and chose a preferred publisher to publish both journals for a minimum of three years from 2024
- Published two editions of Soil Matters

##### Guidance, Policy and Promotion

- Reviewed all guidance notes
- Updated Soil & Land Quality Guidance
- Produced a summary of the policy day held at the World Congress alongside recommendations for policymakers in the document, Effective global policies to protect our most valuable resource, that supports life on earth
- Featured in magazines, newspapers and websites discussing soil health:
  - o (Jan) Environmental Education Journal - soil education
  - o (Jan) Direct Driller - soil carbon article
  - o (Feb) Ecological Continuity Trust - soil and long-term experiments blog
  - o (Feb) CIEEM In Practice magazine - professional standards in soil science
  - o (April) Science in Parliament magazine - soil carbon
  - o (Nov) Net Zero Professional - COP27 - Now is time for action on the ground
  - o (Dec) Countryside Jobs - World Soil Day - Where Food Begins
- Issued press releases to highlight the importance of soil:
  - o (Jun) The Elephant in the Room
  - o (Jun) The Earth's Living, Breathing, Fragile Skin
  - o (Aug) Followed up with press following the World Congress press conference
- Published the book, The Fragile Skin: Soil Landscapes of the UK by John Hollis and Allan Lilly



**Report of the Trustees  
for the Year Ended 31 December 2022**

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- Supported the Resolution for Soil Health
- Introduced the BSSS In the Spotlight webpage, to track our press engagements
- Continued to promote our grant and award winners with case studies online and in Soil Matters.

**Our Impact**

- The 2021 Impact Factors were 4.178 for the European Journal of Soil Science (4.949; 2020 a 18% decrease) and 3.67 for Soil Use and Management (2.950, 2020; a 24% increase)
- There was an increase in all metrics across all social channels from 2021 to 2022 with the highest increase in followers on LinkedIn. The post with the most impressions was our Twitter post about our giant UK soil map to welcome delegates to the World Congress. Our social channels now provide us with direct access to 17,000 organisations and individuals overall
- Total number of articles downloaded from European Journal of Soil Science and Soil Use and Management totalling 611,250, a 15% increase from last year
- A 20% increase in the number of Open Access articles published across both journals
- 597 downloads of guidance and science notes during 2022.

**Case Study - Policy Day Recommendations Document**

The British Society of Soil Science held the first ever policy day at a World Congress of Soil Science. The over-subscribed event brought together over 120 international researchers, practitioners and policymakers who shared knowledge. The day's aim was to encourage knowledge sharing, providing policymakers with the evidence needed to make decisions and for researchers to learn what information was needed by governments.

As a result of the day, we published the two-page document Effective global policies to protect our most valuable resource, that supports life on earth. The document set out our recommendations based on the evidence provided by the expert speakers and provided the basis for our asks of international governments during COP 27.

Following on from the document, a full-length report summarising the whole day will be published in 2023. This will be accompanied by further policymaker engagement, including a dedicated policy day during our 2023 Annual Conference.

**Promoting change through knowledge exchange across all aspects of soil science**

**Our strategy said:**

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 set out to achieve:**

- Deliver a series of short videos to promote the importance of soil to a wider audience - " Agree how the Society should engage with COP 27 - complete
- Exhibit at Contamination Expo - complete.

**Our Achievements:**

- Delivered four new short films which highlighted the importance of soil in achieving the UN Sustainable Development Goals: Life on Land, Zero Hunger, Sustainable Cities and Communities and Clean Water and Sanitation
- Film Life on Land nominated for an award at the Earth Futures Festival 2022
- Attended COP 27 and set out our recommendations for policymakers at COP 27 in Making Soils Policymakers' priority
- Supported the Institute of Quarrying in the production of Good Practice Guide for Handling Soils in Mineral Workings
- Joined the National Association of Agricultural Contractors' (NAAC) Land Drainage Group
- Signed the Peat Free April statement, alongside other organisations calling on government to support the ban of peat in the retail sector for horticulture before the 2024 deadline
- Responded to the Construction Code of Practice Consultation



**Report of the Trustees  
for the Year Ended 31 December 2022**

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- Received a letter from George Eustace MP, the then Secretary of State for Defra, confirming the department's commitment to soil health
- Provided members with access to recorded sessions from the World Congress of Soil Science via the Member Zone
- Exhibited at Contamination Expo
- Supported the first UK soils awareness week
- Supported the election of member Victor Chude, Nigeria, to Incoming President of the International Union of Soil Sciences
- Supported the launch of the Soils in Planning and Construction Report
- Retained our membership of and contributed to membership bodies including the Parliamentary and Scientific Committee, Science Council and Society Publishers' Coalition (SocPC)
- Speaking at a number of events throughout the year:
  - o (Mar) Landscape Institute - Mitigating the Climate and Biodiversity Emergency
  - o (Mar) ECT - Engaging more soil scientists in long-term ecological field experiments
  - o (Jul) Lewisham Way Garden - Sensing Soil
  - o (Jul) Countryfile Podcast
  - o (Oct) Science Council Climate Conference - Climate Challenges and Opportunities within the Food System
- Over 7,500 views across all our social media channels of our UN Sustainable Development Goal (UNSDGs) videos, highlighting the importance of soil across four of the UNSDGs

**Case Study - UN SDG Videos**

Across July and August we launched four videos, to support the Society's aim of highlighting the importance of soil in achieving the UN Sustainable Development Goals.

The videos, Life on Land, Zero Hunger, Sustainable Cities and Communities and Clean Water and Sanitation featured members and stakeholders explaining the evidence which supports soil's importance.

The videos have been watched almost 1,600 times and were played during the Opening Ceremony of the World Congress of Soil Science.

The videos are available to freely download via our YouTube channel and anyone with an interest in soil is encouraged to use them in outreach presentations and across their social networks.

**Hosting conferences and meetings focused on soils**

**Our strategy said:**

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.

**What we set out to achieve:**

- Host face-to-face Regional Group events and meetings - complete
- Continue our Zoom into Soil series, partnering with external organisations as relevant - complete
- Map our stakeholders and raise awareness of our events via these networks - complete

**Our Achievements:**

- Eight free to attend Zoom into Soil sessions on, which were also made available on our YouTube channel after the event:
  - o (Jan) Regenerative Agriculture
  - o (Feb) Soils in Scotland
  - o (March) A Successful Garden

**Report of the Trustees  
for the Year Ended 31 December 2022**

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- o (April) Peatlands of Scotland
- o (May) Soils: A Record of our Past
- o (Oct) Using Data to Improve Sustainability
- o (Nov) Asbestos in Soils
- o (Dec) HS2
- Delivered face-to-face events for our Midlands and South West Regional Groups:
- o (May) Midlands Soils Discussion Group (MSDG) Agri-Robotics and Novel Technologies in Agriculture
- o (Jun) South East Soils Discussion Group (SEESOIL) Climate Change and Land Use in the UK and the Growth of Viticulture
- Introduced a quarterly stakeholder newsletter to demonstrate the achievements of the Society to a wider audience
- Celebrated our 75th anniversary at the first in person Annual General Meeting (AGM) for three years, held during the World Congress of Soil Science

**Our Impact**

- Across all of our Zoom into Soil webinars, 94% of attendees indicated that they'd gained new knowledge from the webinar and 66% of attendees said that they would use the knowledge learnt as a result of the session in their future work
- Over 900 people attended our eight webinars and have been watched again by over 3,000 viewers on YouTube
- Stakeholder newsletter sent to over 1000 people and read by an average of 44% recipients.

**Case Study - Zoom into Soil**

First launched in 2020, the popular lunchtime webinar series, Zoom into Soil, has become a firm favourite on the BSSS event calendar and 2022 was no exception.

Our 2022 webinars covered eight diverse topics, from soils in Scotland to fossil soils and peatlands to HS2, offering expert insight into these fascinating aspects of soil science. Across the webinars, 91% of attendees rated the content as very good or excellent and 92% rated the presenters as very good or excellent. Zoom into Soil: A Successful Garden Above and Below Ground was a resounding success with 100% of attendees rating both the content and speakers, Jon Dickinson and Dr Jill Kowal, as very good or excellent.

Supported by ADAS and in collaboration with the British Ecological Society, we kicked the year off with our highest attended webinar to date: Zoom into Soil: Regenerative Agriculture. Attended by 328 delegates and subsequently watched by over 1,200 people on YouTube, we were delighted to welcome Dr Anne Bhogal, a Senior Soil Scientist at ADAS, and Professor Richard Bardgett, a British ecologist and Professor of Ecology at the University of Manchester, to present their expert knowledge on this topical subject.

Both Dr Bhogal and Professor Bardgett outlined the widespread interest and reporting of the term Regenerative Agriculture in the press in recent years. Even though the term has not been used widely in academic literature thus far, it has become increasingly prominent amongst policy makers and practitioners. Both speakers agreed that the premise of regenerative agriculture principals is to go beyond just sustaining the environment, but to restore and enhance ecosystem services. As a result, soil management is generally a key focus of the regenerative agricultural practices that are widely used.

All of our Zoom into Soil webinars are available to watch on both our website and YouTube channel. The successful series will continue into 2023 and remains free to attend for both members and non-members.

Feedback from our Zoom into Soil series includes:

"Great presenters, length of webinar was perfect and time of day suited me well"

"Excellent webinar. Very clear, informative and supported with excellent slides. Congratulations!"

"It was a great event, the topics were exclusively superb, a good conversation"

"All of the Zoom in to soils webinars I have attended have been good, however this has been by far the best soil webinar I have attended in a while. Excellent speakers and an excellent topic."

"Simply excellent speakers. Clarity of message with ample relevant evidence was superb."



**The World Congress of Soil Science 2022 (WCSS 22) took place from 31 July - 5 August in Glasgow**

Despite taking place against a backdrop of Covid 19 and Brexit, the event was attended by 1,700 soil scientists from around the globe.

In late 2020 we established a separate charity, the World Congress of Soil Science 2022, with full responsibility for delivering the event and its legacy. It has written a separate Annual Report.

Between 2020 and 2022, the Society supported the Congress by providing £200,000 funding towards the event's delivery and providing in-kind resources in the way of executive and volunteer support and undertaking communications activity.

At the end of 2022, the Trustees of The World Congress of Soil Science 2022, wrote to the Trustees of the British Society of Soil Science confirming that the Congress had delivered the Society a surplus of almost £150,000 and setting out the legacy activities that the Trustees would like to see delivered (see case study).

**Congress Achievements:**

- The Opening Ceremony was hosted at the Glasgow Science Centre, attended by our Patron His Royal Highness the Duke of Gloucester and the Depute Lord Provost of Glasgow
- Five plenary sessions took place featuring Dr Ranveer Chandra, Professor Suzi Huff Theodoro, Professor Ismahane Elouafi, Professor Debra Roberts and Professor Peter Gregory as the first ever President's Invited Lecture
- 387 oral presentations and 943 poster presentations were given
- Held the first ever Policy Day at a World Congress. Attended by over 100 delegates, the session was standing room only and featured a diverse range of speakers each discussing how research can be put into practice
- Delivered an outstanding Gala Dinner at the Kelvingrove Museum and Art Gallery, with 400 delegates entertained by a traditional ceilidh
- 68 volunteers supported the delivery of the Congress and associated activities
- Finalised work on an environmental impact assessment, which is the first such assessment of an international congress that we are aware of. This included a session with Alexandre Couvez from Cranfield University and Aileen Crawford from the Glasgow Convention Bureau on the importance of sustainability in delivering international events
- Awarded a £5,000 grant to a team of interdisciplinary researchers to solve a soil data problem
- Held a dinner for international experts and policy makers, including Canadian Senators, the National Soils Advocate of Australia and IPCC member, Debra Roberts
- Delivered exceptional training and a Soil Judging Competition to Early Career Scientists
- Delivered six sold-out short tours to the Isle of Arran, Dumfries House and the CCA, Stirling University and the surrounding areas, Edinburgh, and Glasgow, and two overnight tours one around the North of Scotland and the other Galloway.
- Held arts exhibitions from diverse organisations, including the Scottish Potters Association, The Barn gallery and the Centre for Contemporary Arts, within the Congress exhibition hall
- Held five fringe events in partnership with organisations such as the Ecological Continuity Trust (ECT) and STARS
- Supported the delivery of the We are Compost/ Composting the We exhibition, which is showing at the Centre for Contemporary Arts in Glasgow until 12 September
- Showcased an exhibition and sponsored sessions from UK Research and Innovation and Wiley
- Attended a press conference held during the World Congress to highlight the latest scientific research to members of the press
- Hosted networking opportunities through the Early Career Networking Event and Society's AGM
- Funded four Early Career members chosen to attend the Soil Judging Competition as the UK team - Hazel- Rose Cabbage, Katy Faulkner, Amy Lewis, and Matt Tarnowski
- Opened the Soil Judging Competition training programme to non-competitors for the first time
- Produced Equality, Diversity and Inclusion monitoring data of delegates who attended and presented at the event
- Supported Propagate with the delivery of Soil and Soul, a workshop programme supported Glaswegians to engage with the soil
- Held our first face-to-face Board, Council, Publications and Grants & Awards Committee meetings for over three years
- Held our Closing Ceremony with a special video from His Royal Highness The Prince of Wales on why soil is so important in delivering climate solutions.



**Report of the Trustees  
for the Year Ended 31 December 2022**

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**Soil Science Tartan**

To support the delivery of the event, the British Society registered the 'Soil Science Tartan', an exclusive weave which can only be produced by the Society. The Tartan represents a valuable cultural and financial legacy from the Congress and will continue to be available to purchase via the Society online shop.

**Case Study - 2023 Congress Legacy Activities**

In December 2022, the Trustees of the World Congress of Soil Science 2022 wrote to our Board, setting out how it expected the surplus generated from the Congress to be spent. The restricted funds will be used between 2023 and 2030 and requested that they were used and spent to enhance legacy activities of the Congress, to scientific and non-scientific audiences. Where projects would be 'place-based', these should take place in Glasgow or Scotland initially, and rolled out more widely later.

The Trustees requested that BSSS seed-fund activities which would become self-funded in the long-term including:

- a) A digital pit archive to digitise the activities from the post-congress tours, and the cancelled pre-congress tour, and allow them to be accessible by a wider audience
- b) A number of grants to fund full attendance of Early Career members to the Chinese (2026) and Canadian (2030) World Congress of Soil Science
- c) Publish international case studies demonstrating the practical importance of investing in soil. These case studies should show soil's importance from a wide-range of viewpoints, including international food supply-chains, to construction, to smallholder farming
- d) Publish the environmental impact assessment from the World Congress and continue to support IUSS and other international congress-holding societies, to reduce their own environmental impacts
- e) A series of 'Listening Benches' in the Glasgow area, linking personal 'soil voices' of the area with an overview of the local soil landscape.

**Supporting and encouraging the education of soil science**

**Our strategy said:**

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.

**What we set out to achieve:**

- Deliver outreach events at the Glasgow Science Centre to support the World Congress of Soil Science - complete
- Support the development of the Natural History GCSE and T Level in Agriculture, Land Management and Production - complete
- Promote the Public Outreach Grant for Society members - complete

**Our Achievements:**

- Offered family activities at the Glasgow Science Centre between Monday 1 and Friday 5 August
- Developed a Create A Wildflower Lawn or Mini Meadow In Your Garden leaflet with Corporate Partner, Kabloom
- Developed Soil Explorer leaflets to support educators to deliver soil science education to Key Stage 1 and 2 children
- Continued to support OCR with the proposal for a Natural History GCSE, City & Guilds with the development of the Agriculture, Environment and Animal Care T Level and joined the Institute for Apprenticeships and Technical Education's 'Green Panel'
- Promoted the scientific work of our members across our social media channels, alongside soil-focused articles and documentaries aimed at the general public
- Supported the Soil Voices project to deliver an online, soils oral history
- Promoted the UN-organised World Soil Day on 5 December and supported an event held by Cranfield University where the first view of the Society funded boardgame Dirty Matters - the soil game took place

**Report of the Trustees  
for the Year Ended 31 December 2022**

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- Continued to promote the Society Public Outreach Grant across social media
- Supporting Edible Landscapes with grant funding to deliver Super Soil sessions to local school children during British Science Week.

**Our Impact:**

- Almost 7,000 adults and children took part in our family activities at the Glasgow Science Centre during August
- Over the course of the congress, the BSSS social media channels reached 137,000 impressions combined

**Case Study - Glasgow Science Centre**

Soil Explorers was an outreach event hosted by the British Society of Soil Science at the Glasgow Science Centre from Monday 1 - Friday 5 August. The event was supported by 15 volunteers from our soil science community who were onsite throughout the week to share activities developed by the Society's education committee. During the week-long event, over 7,000 people passed through the Glasgow Science Centre. This gave the opportunity for young people and families to be hands on with soil activities, engage directly with soil scientists, and to take home leaflets detailing experiments that they could complete at home.

**Inspiring the future generations of soil scientists**

**Our strategy said:**

We will continue to support the development of early career (EC) members working in soil science. We will fund a biennial conference dedicated to ECs 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.

**What we set out to achieve:**

- Implement a bi-monthly newsletter for EC members - complete
- Deliver the Interdisciplinary grant at the World Congress of Soil Science - complete
- Deliver a networking event for Early Career practitioners and researchers at the World Congress - complete.

**Our Achievements:**

- Provided an opportunity for a PhD student to join our team, offering them valuable project management skills
- Launched the Early Careers newsletter Eye to the Horizon, with the latest news, information and job opportunities for members at the start of their career
- Published interviews with soil scientists at various stages of their career:
  - o (Feb) Matt Barker
  - o (Apr) Chris McCloskey
  - o (Jun) Patricia Bruneau
  - o (Oct) Kirsty Elliott
  - o (Dec) Rupert Goddard
- Organised and hosted the Zoom into Soil, Soils: A record of our past
- Delivered an online workshop to support Early Career scientists with applying for grants
- Delivered the Interdisciplinary Grant of £5,000 at the World Congress of Soil Science to Wanderson de Sousa Mendes, Leandro Otávio Vieira Filho, Kirsty Elliott and Payton Lau for their proposal, Developing a feasible and low-cost approach through machine learning, near-infrared sensor, and open-access dataset for environmentally sustainable analysis of soils in agriculture.
- Hosted a networking event, welcoming over 70 member and non-member Early Career Researchers to come together, chat and share their research
- Held the first meeting of an Employer Panel to deliver a Level 7 apprenticeship in Soil Science
- Made agreements with an additional three colleges and universities to present an annual British Society of Soil Science award
- To celebrate our 75th anniversaries, launched the Interdisciplinary Grant with the Spanish Society of Soil Science
- Presented a proposal for the Level 7 apprenticeship to the Institute for Apprenticeships and Technical Education.



**Report of the Trustees  
for the Year Ended 31 December 2022**

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**Our Impact:**

- The Early Careers networking event held during the World Congress of Soil Science was attended by over 70 people from across the world
- Average open rate of 57% and average click rate of 13% for Eye to the Horizon
- Maintained our EC membership at 220 members
- 13 employers on the apprenticeship development group, committed to offering apprenticeships once the Level 7 Soil Science Apprenticeship is launched in 2024.

**Case Study - Award Winners and Grant Recipients**

BSSS is proud to sponsor a prize and trophy for a number of awards within academic institutions, which are presented to students based on criteria set with each one. The 2022 award winners each received two years' Society membership as part of their prize:

Gaurav Gorakh Shelar - Most Promising Soil Scientist at Cranfield University  
Jenna Higgins (photo) - Postgraduate Award at Harper Adams University  
Katrina Woodfield (photo) - Undergraduate Award at Lancaster University  
Fiona Dowson - Best Student in Soil Science at Royal Agricultural University  
Jack Horne (photo) - Outstanding performance in a soil science based Honours or MSci project at University of Aberdeen  
Charles Wakabotsa - Outstanding performance in a soil science based MSc project at University of Aberdeen  
Ollie Margetts (photo) - Best soil-science related dissertation at University of Reading

**Grant recipients**

Ana Natalio	Early Career Conference Grant	To attend WCSS 2022	£500
Anna Abramova	Early Career Conference Grant	To attend WCSS 2022	£500
Carmen Sanchez-Garcia	Early Career Conference Grant	To attend WCSS 2022	£500
Catriona Willoughby	Early Career Conference Grant	To attend WCSS 2022	£300
Deevena Elias	Early Career Conference Grant	To attend WCSS 2022	£150
Dimitrios Gaitanis	Early Career Conference Grant	To attend WCSS 2022	£150
Francis Durnin Vermette	Early Career Conference Grant	To attend WCSS 2022	£500
Helena Ripley	Early Career Conference Grant	To attend WCSS 2022	£500
Jennifer Davies	Early Career Conference Grant	To attend WCSS 2022	£500
Katy Faulkner	Early Career Conference Grant	To attend WCSS 2022	£500
Lucy Weidner	Early Career Conference Grant	To attend WCSS 2022	£500
Luke Fountain	Early Career Conference Grant	To attend WCSS 2022	£500
Mamunur Rashid Sarker	Early Career Conference Grant	To attend WCSS 2022	£500
Mary Hodgson	Early Career Conference Grant	To attend WCSS 2022	£500
Matthew Tarnowski	Early Career Conference Grant	To attend WCSS 2022	£500
Nancy Muringai	Early Career Conference Grant	To attend WCSS 2022	£500
Mohammad Robel Hossen			
Patwary	Early Career Conference Grant	To attend WCSS 2022	£500
Rose Boyko	Early Career Conference Grant	To attend WCSS 2022	£150
Samuel Booth	Early Career Conference Grant	To attend WCSS 2022	£500
Silvia Arpano	Early Career Conference Grant	To attend WCSS 2022	£500
Vanessa Silva Melo	Early Career Conference Grant	To attend WCSS 2022	£500
Edible Landscapes	Field Equipment	To deliver Super Soil sessions	£500
Edible Landscapes	Innovation	To deliver Super Soil sessions	£500
		Assessing the effect of herb- and legume-rich multispecies leys on soil structure using X-ray Computed	
Emily Cooledge	Brian Chambers Soil Fund	Tomography	£2,046
Jennifer Davies	Brian Chambers Soil Fund	SERA-17 Summer Meeting	£1,500

**Report of the Trustees  
for the Year Ended 31 December 2022**

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Wanderson de Sousa Mendes, Leandro Otávio Vieira Filho, Kirsty Elliott and Payton Yau	WCSS Interdisciplinary Grant	Developing a feasible and low-cost approach through machine learning, near-infrared sensor, and open-access dataset for environmentally sustainable analysis of soils in agriculture	£5,000
Anindya Majhi	Brian Chambers Soil Fund	Quantifying soil carbon and nutrient losses due to gully erosion in India	£2,500

The following grants were awarded in 2022, supporting members and organisations to develop soil science skills. Outcomes from the projects will be shared with members in 2023.

**Ensuring high standards of professional practice for those working with soils**

**Our strategy said:**

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.

**What we set out to achieve:**

- Undertake an annual review of CPD returns - complete
  - Support IUSS with the development of international competence standards
- IUSS presented initial findings at the World Congress of Soil Science and has yet to agree next steps
- Deliver an Agricultural Land Classification virtual course - complete.

**Our Achievements:**

- Reviewed 30 new membership applications during 2022 and 1 new Science Council registration
- Undertook an annual review of Chartered Scientist members' CPD, all of which met the standards required by the Science Council
- Approved one new Honorary member - Mike Goss
- Approved three new Society Fellows - Fangbai Li, John Williams and Olaf Schmidt
- Delivered a video with the Science Council to highlight the value of becoming a Chartered Scientist
- Delivered a sold-out virtual Agricultural Land Classification course in November

**Our Impact:**

- Increased our membership from 853 in 2021 to 883 in 2022, a 3.5% increase and the Society's highest ever number of members
- 100% of people rated the ALC course as good or excellent.

**Case Study - Chartered Scientist**

**WHAT IS CHARTERED SCIENTIST (CSCI)?**

The Chartered Scientist designation allows professional scientists to be recognised for their competence, ability and integrity and serving the public interest. Registration is a voluntary means of demonstrating your professionalism and involves being held to account by your peers for your abilities and adherence to ethical standards. Chartered Scientists are committed to keeping their skills and knowledge up to date through continuing professional development (CPD) which is submitted for review on an annual basis. The main aim of CPD for registrants is to maintain, develop and broaden scientific and technical knowledge and acquire professional life skills.

**BENEFITS OF PROFESSIONAL REGISTRATION**

Professional registration provides independent recognition of your skills, meeting the standards required to join the global community of professional scientists.



**2. ACCOUNTING POLICIES - continued**

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position 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.

**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 -	30%
Publications -	20%
Meetings and conferences -	50%

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**

	2022	2021
	£	£
Donations	3,179	850
Grants	5,000	-
BSSS member's subscriptions	44,103	35,797
Subvention	<u>101,066</u>	<u>-</u>
	<u>153,348</u>	<u>36,647</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Postcode Lottery	<u>5,000</u>	<u>-</u>

**5. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Shop income	14,753	-
Sponsorships and advertising	195,829	1,000
Partnership	<u>-</u>	<u>8,400</u>
	<u>210,582</u>	<u>9,400</u>

**6. INVESTMENT INCOME**

	2022	2021
	£	£
Share revaluations	16,358	14,584
Deposit account interest	<u>2,368</u>	<u>1,069</u>
	<u>18,726</u>	<u>15,653</u>

**7. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
	Activity	£	£
Royalties from publications	Publications	325,760	314,070
Regional Meetings	Meetings and conferences	325	-
Provision of training courses	Training courses	11,788	6,061
World congress of soil science	World Congress of Soil Science 2022	<u>785,674</u>	<u>-</u>
		<u>1,123,547</u>	<u>320,131</u>

**8. RAISING FUNDS****Raising donations and legacies**

	2022	2021
	£	£
Promotional costs	<u>18,912</u>	<u>1,815</u>

**Other trading activities**

	2022	2021
	£	£
Purchases	16,107	-
Bad debts	<u>174</u>	<u>-</u>
	<u>16,281</u>	<u>-</u>
Aggregate amounts	<u>35,193</u>	<u>1,815</u>

**9. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Grant funding of activities (see note 10)	Support costs (see note 11)	Totals
	£	£	£	£
Membership and subscriptions	21,004	-	71,150	92,154
Publications	84,095	-	47,432	131,527
Meetings and conferences	20,349	-	118,582	138,931
Training courses	6,517	-	-	6,517
Provision of grants	-	155,989	-	155,989
World Congress of Soil Science 2022	<u>777,383</u>	<u>-</u>	<u>70,758</u>	<u>848,141</u>
	<u>909,348</u>	<u>155,989</u>	<u>307,922</u>	<u>1,373,259</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**10. GRANTS PAYABLE**

	2022	2021
	£	£
Provision of grants	<u>155,989</u>	<u>(392)</u>

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

	2022	2021
	£	£
WCSS Grant	-	(18,270)
IUSS Grant	<u>130,035</u>	<u>-</u>
	<u>130,035</u>	<u>(18,270)</u>

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

	2022	2021
	£	£
Field Equipment Grants	500	623
David S Jenkinson Fellowship Grants	-	5,000
Student Conference Grants	8,300	450
Early Career Grants	5,064	-
Eurosoil Grant	-	4,450
Outstanding Service Grant	1,340	-
Brian Chambers Soil Fund Grants	6,046	-
Innovation Grants	500	-
Soil Voices	-	7,355
Soil Judging	<u>4,204</u>	<u>-</u>
	<u>25,954</u>	<u>17,878</u>

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

**11. SUPPORT COSTS**

	Finance	Other	Governance	Totals
	£	£	costs	£
Membership and subscriptions	394	69,252	1,504	71,150
Publications	262	46,167	1,003	47,432
Meetings and conferences	656	115,418	2,508	118,582
World Congress of Soil Science 2022	<u>26,060</u>	<u>36,845</u>	<u>7,853</u>	<u>70,758</u>
	<u>27,372</u>	<u>267,682</u>	<u>12,868</u>	<u>307,922</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

## 11. SUPPORT COSTS - continued

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:

	Membership and subscriptions £	Publications £	Meetings and conferences £
Bank charges	397	265	663
Exchange rate variances	(3)	(3)	(7)
Office staff costs	61,533	41,022	102,554
Rent, rates and water	1,221	814	2,036
Insurance	1,861	1,240	3,100
Telephone	68	46	114
Postage and stationery	76	50	126
Sundries	-	-	-
Computer and website expenses	3,424	2,283	5,706
Repairs and renewals	-	-	-
Amortisation of intangible fixed assets	821	547	1,368
Depreciation of tangible fixed assets	248	165	414
Independent examination fees	893	595	1,489
Independent examiners' fees for other work	611	408	1,019
Legal and professional fees	-	-	-
	<u>71,150</u>	<u>47,432</u>	<u>118,582</u>
		2022	2021
	World Congress of Soil Science 2022 £	Total activities £	Total activities £
Bank charges	25,991	27,316	1,757
Exchange rate variances	69	56	51
Office staff costs	-	205,109	156,401
Rent, rates and water	-	4,071	3,503
Insurance	17,092	23,293	1,797
Telephone	-	228	186
Postage and stationery	-	252	105
Sundries	26	26	-
Computer and website expenses	19,727	31,140	15,850
Repairs and renewals	-	-	1,015
Amortisation of intangible fixed assets	-	2,736	2,736
Depreciation of tangible fixed assets	-	827	1,103
Independent examination fees	4,555	7,532	5,170
Independent examiners' fees for other work	2,723	4,761	3,461
Legal and professional fees	<u>575</u>	<u>575</u>	<u>2,500</u>
	<u>70,758</u>	<u>307,922</u>	<u>195,635</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

12. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Independent examination fees	5,032	5,170
Audit fees	2,500	-
Examiner' fees for non-assurance services	4,761	3,461
Depreciation - owned assets	827	1,103
Website development amortisation	<u>2,736</u>	<u>2,736</u>

13. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

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:

	2022	2021
	£	£
Dr D B Lascelles	-	146
Mr D Lambeth	-	-
Dr T Aspray	44	-
Prof S Mooney	-	-
Dr J Hannam	-	-
Dr B Westbury	-	-
Mr A Sarkar	-	-
	<u>44</u>	<u>146</u>

14. STAFF COSTS

The charity does not operate a PAYE system. The charity is based at Cranfield University and the office staff are employed by the University as agreed by the Board of Trustees and Cranfield in 2009.

The costs for staff and accommodation provided are charged to the Society by the University. The additional fee payable on the staff pay costs covers support from the University for Human Resources, IT, and Training.

Further details are listed in the related party transaction note.

**15. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	35,897	750	36,647
<b>Charitable activities</b>			
Publications	314,070	-	314,070
Training courses	6,061	-	6,061
Other trading activities	9,400	-	9,400
Investment income	15,647	6	15,653
<b>Total</b>	<u>381,075</u>	<u>756</u>	<u>381,831</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,815	-	1,815
<b>Charitable activities</b>			
Membership and subscriptions	73,907	-	73,907
Publications	126,980	-	126,980
Meetings and conferences	96,336	-	96,336
Training courses	2,327	-	2,327
Provision of grants	(392)	-	(392)
World Congress of Soil Science 2022	13,562	-	13,562
<b>Total</b>	<u>314,535</u>	<u>-</u>	<u>314,535</u>
Net gains on investments	<u>36,190</u>	<u>-</u>	<u>36,190</u>
<b>NET INCOME</b>	102,730	756	103,486
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	957,901	12,615	970,516
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>1,060,631</u>	<u>13,371</u>	<u>1,074,002</u>

**16. INTANGIBLE FIXED ASSETS – CHARITY**

	Website development £
<b>COST</b>	
At 1 January 2022 and 31 December 2022	<u>27,360</u>
<b>AMORTISATION</b>	
At 1 January 2022	5,472
Charge for year	<u>2,736</u>
At 31 December 2022	<u>8,208</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>19,152</u>
At 31 December 2021	<u>21,888</u>

**17. TANGIBLE FIXED ASSETS – CHARITY**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	<u>3,282</u>	<u>4,462</u>	<u>7,744</u>
<b>DEPRECIATION</b>			
At 1 January 2022	820	3,616	4,436
Charge for year	<u>212</u>	<u>615</u>	<u>827</u>
At 31 December 2022	<u>1,032</u>	<u>4,231</u>	<u>5,263</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>2,250</u>	<u>231</u>	<u>2,481</u>
At 31 December 2021	<u>2,462</u>	<u>846</u>	<u>3,308</u>

**18. STOCKS – CHARITY**

	2022 £	2021 £
Stocks	<u>4,148</u>	<u>-</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**19. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP AND CHARITY**

	2022 Group £	2022 Charity £	2021 Group £	2021 Charity £
Trade debtors	-	-	93,577	93,577
VAT	-	17,443	-	-
Other debtors	<u>18,186</u>	<u>-</u>	<u>5,198</u>	<u>198</u>
	18,186	17,443	98,775	93,775

**20. CURRENT ASSET INVESTMENTS - CHARITY**

	2022 £	2021 £
Listed investments	<u>540,495</u>	<u>306,695</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.

**21. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – GROUP AND CHARITY**

	2022 Group £	2022 Charity £	2021 Group £	2021 Charity £
Trade creditors	63,528	63,528	72,303	49,771
VAT	36,655	-	42	768
Other creditors	10,122	28,307	9,369	9,369
Accrued expenses	<u>21,276</u>	<u>14,457</u>	<u>198,048</u>	<u>29,148</u>
	131,581	106,292	279,762	89,056

**22. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	<u>-</u>	<u>700</u>

**23. MOVEMENT IN FUNDS – GROUP**

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	655,937	171,452	(57,675)	769,714
BSSS Operational Fund	311,454	-	57,675	369,129
2022 World Congress of Soil Science Fund	89,626	(89,626)	-	-
Training Courses	<u>3,614</u>	<u>5,271</u>	<u>-</u>	<u>8,885</u>
	1,060,631	87,097	-	1,147,728
<b>Restricted funds</b>				
Brian Chambers Soils Fund	13,371	(5,546)	-	7,825
	<u>1,074,002</u>	<u>81,551</u>	<u>-</u>	<u>1,155,553</u>

**23. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,491,915	(1,304,263)	(16,200)	171,452
2022 World Congress of Soil Science Fund	2,000	(91,626)	-	(89,626)
Training Courses	11,788	(6,517)	-	5,271
	1,505,703	(1,402,406)	(16,200)	87,097
<b>Restricted funds</b>				
Brian Chambers Soils Fund	500	(6,046)	-	(5,546)
<b>TOTAL FUNDS</b>	<u>1,506,203</u>	<u>(1,408,452)</u>	<u>(16,200)</u>	<u>81,551</u>

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	513,410	141,636	891	655,937
BSSS Operational Fund	312,345	-	(891)	311,454
2022 World Congress of Soil Science Fund	132,146	(42,520)	-	89,626
Training Courses	-	3,614	-	3,614
	957,901	102,730	-	1,060,631
<b>Restricted funds</b>				
Brian Chambers Soils Fund	12,615	756	-	13,371
<b>TOTAL FUNDS</b>	<u>970,516</u>	<u>103,486</u>	<u>-</u>	<u>1,074,002</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

## 23. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	375,014	(269,568)	36,190	141,636
2022 World Congress of Soil Science Fund	-	(42,520)	-	(42,520)
Training Courses	<u>6,061</u>	<u>(2,447)</u>	<u>-</u>	<u>3,614</u>
	381,075	(314,535)	36,190	102,730
<b>Restricted funds</b>				
Brian Chambers Soils Fund	<u>756</u>	<u>-</u>	<u>-</u>	<u>756</u>
<b>TOTAL FUNDS</b>	<u><u>381,831</u></u>	<u><u>(314,535)</u></u>	<u><u>36,190</u></u>	<u><u>103,486</u></u>

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	513,410	313,088	(56,784)	769,714
BSSS Operational Fund	312,345	-	56,784	369,129
2022 World Congress of Soil Science Fund	132,146	(132,146)	-	-
Training Courses	<u>-</u>	<u>8,885</u>	<u>-</u>	<u>8,885</u>
	957,901	189,827	-	1,147,728
<b>Restricted funds</b>				
Brian Chambers Soils Fund	<u>12,615</u>	<u>(4,790)</u>	<u>-</u>	<u>7,825</u>
<b>TOTAL FUNDS</b>	<u><u>970,516</u></u>	<u><u>185,037</u></u>	<u><u>-</u></u>	<u><u>1,155,553</u></u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**23. MOVEMENT IN FUNDS - continued**

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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	1,866,929	(1,573,831)	19,990	313,088
2022 World Congress of Soil Science Fund	2,000	(134,146)	-	(132,146)
Training Courses	17,849	(8,964)	-	8,885
	1,886,778	(1,716,941)	19,990	189,827
<b>Restricted funds</b>				
Brian Chambers Soils Fund	1,256	(6,046)	-	(4,790)
<b>TOTAL FUNDS</b>	<u>1,888,034</u>	<u>(1,722,987)</u>	<u>19,990</u>	<u>185,037</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.

World Congress of Soil Science Funds are being maintained to undertake several legacy projects following on from the delivery of the World Congress of Soil Science.

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.

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.

**24. RELATED PARTY DISCLOSURES - CHARITY**

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.

	2022 £	2021 £
Office staff payroll costs	166,231	122,079
Payroll charges	17,745	14,703
Rental fees	2,299	3,046
Software costs	4,588	701
	<u>190,863</u>	<u>140,529</u>

**24. RELATED PARTY DISCLOSURES - continued**

The above transactions were charged to the society at cost. As at the balance sheet date the charity owed £42,245 (2021 - £30,491) to Cranfield University in respect of such services.

There were no other related party transactions in the financial years ended 31 December 2022 or 31 December 2021.

**25. FINANCIAL INSTRUMENTS – GROUP**

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 £443,518 (2021 - £584,015).

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 £540,495 (2021 - £306,695).

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 £63,528 (2021 - £72,303).

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

**26. SUBSIDIARY UNDERTAKING**

The charitable company has control of the charity World Congress of Soil Science 2022, a charitable company registered in England. The subsidiary was incorporated to hold the World Congress of Soil Science in 2022 on behalf of the charitable company. All activities have been consolidated on a line by line basis in the statement of financial activities. A share of available profits for the event were donated to the charitable company. A summary of results of the subsidiary is shown below:

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS FROM</b>		
Donations and legacies	243,387	-
<b>Charitable activities</b>		
World Congress of Soil Science	785,674	-
Other trading activities	191,104	-
Investment income	310	-
<b>Total</b>	<u>1,220,475</u>	<u>-</u>
<b>EXPENDITURE ON</b>		
Raising funds	18,912	435
<b>Charitable activities</b>		
Provision of grants	260,071	7,355
World Congress of Soil Science 2022	<u>884,140</u>	<u>49,562</u>
<b>Total</b>	<u>1,163,123</u>	<u>57,352</u>
<b>NET INCOME/(EXPENDITURE)</b>	57,352	(57,352)

**British Society of Soil Science**

**Consolidated Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,179	850
Grants	5,000	-
BSSS member's subscriptions	44,103	35,797
Subvention	<u>101,066</u>	<u>-</u>
	153,348	36,647
<b>Other trading activities</b>		
Shop income	14,753	-
Sponsorships and advertising	195,829	1,000
Partnership	<u>-</u>	<u>8,400</u>
	210,582	9,400
<b>Investment income</b>		
Share revaluations	16,358	14,584
Deposit account interest	<u>2,368</u>	<u>1,069</u>
	18,726	15,653
<b>Charitable activities</b>		
Royalties from publications	325,760	314,070
Provision of training courses	11,788	6,061
Regional Meetings	325	-
World congress of soil science	<u>785,674</u>	<u>-</u>
	<u>1,123,547</u>	<u>320,131</u>
<b>Total incoming resources</b>	1,506,203	381,831
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Promotional costs	18,912	1,815
<b>Other trading activities</b>		
Shop merchandise	16,107	-
Bad debts	<u>174</u>	<u>-</u>
	16,281	-
<b>Charitable activities</b>		
Regional group meetings and travelling expenses	673	-
Annual conference	-	(3,996)
Carried forward	673	(3,996)

This page does not form part of the statutory financial statements



**British Society of Soil Science**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

	2022 £	2021 £
<b>Charitable activities</b>		
Brought forward	673	(3,996)
Sundries	13	13
Printing and copying	9,327	2,861
Dues and subscriptions	11,664	10,959
SUM contractors	34,810	29,205
EJSS contractors	38,032	39,914
Prizes and awards	1,403	-
General travel and meeting costs	16,719	8,533
Council expenses	1,554	1,653
Publication expenses	11,253	21,802
Training courses	6,517	2,327
World congress of soil science	777,383	4,206
Grants to institutions	130,035	(18,270)
Grants to individuals	25,954	17,878
	<u>1,065,337</u>	<u>117,085</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	27,316	1,757
Exchange rate variances	56	51
	<u>27,372</u>	<u>1,808</u>
<b>Other</b>		
Office staff costs	205,109	156,401
Rent, rates and water	4,071	3,503
Insurance	23,293	1,797
Telephone	228	186
Postage and stationery	252	105
Sundries	26	-
Computer and website expenses	31,140	15,850
Repairs and renewals	-	1,015
Amortisation of intangible fixed assets	2,736	2,736
Depreciation of tangible fixed assets	827	1,103
	<u>267,682</u>	<u>182,696</u>
<b>Governance costs</b>		
Independent examination fees	7,532	5,170
Independent examiners' fees for other work	4,761	3,461
Legal and professional fees	575	2,500
	<u>12,868</u>	<u>11,131</u>
<b>Total resources expended</b>	<u>1,408,452</u>	<u>314,535</u>
<b>Net income before gains and losses</b>	97,751	67,296

This page does not form part of the statutory financial statements

**British Society of Soil Science**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022**

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	2022 £	2021 £
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>(16,200)</u>	<u>36,190</u>
<b>Net income</b>	<u><u>81,551</u></u>	<u><u>103,486</u></u>

This page does not form part of the statutory financial statements

**Report of the Trustees  
for the Year Ended 31 December 2022**

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- Get recognised - Registration recognises your knowledge and experience in addition to any other qualifications you may have. It captures on-the-job experience and shows the level of competence you have as a practising scientist.
- Reflect and shine - Registration and chartership supports and encourages you to reflect on what you have achieved in your career so far.
- Demonstrate your ethical credentials - Registration tells others that you are committed to working to high ethical standards and gives them trust and confidence in you as a professional scientist.
- Be the one that stands out - Registration is a mark of quality and competence that is sought after by employers.
- Become a leader within your field - Registration is a mark of excellence and reflects stages in your career as a scientist, encouraging you to work towards high standards of professionalism, skills and knowledge.
- Join a worldwide community of cross-disciplinary scientists - Science Council registered scientists are spread across many different countries and have the opportunity to volunteer as committee members, registrant champions and more.

**HOW TO APPLY**

Chartered Scientist (CSci) is open to all Full and Fellow members of BSSS who work in the practice, application, advancement or teaching of science and have the appropriate combination of qualifications and experience. To apply for Chartered Scientist status, please download the application form, criteria and guidance notes on our website: [www.soils.org.uk/education/chartered-scientist/](http://www.soils.org.uk/education/chartered-scientist/).

**Case Study - Honorary Member**

Congratulations to Professor Mike Goss who was elected as an Honorary Member of the Society at the Society's AGM in August 2022. Mike has had a long and distinguished career in soil science involving research, education and outreach, and since his retirement in 2009, has continued to be fully engaged with the Society. He is a current member of the Grants & Awards Committee and we are delighted that he has now been appointed by members as an Honorary member.

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

**Our strategy said:**

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.

**What we set out to achieve:**

- Agree our long-term Society vision and key performance indicators (KPIs) - complete
- Introduce members only pages on the Society website - complete
- Ensure we continue to have up to date Terms of Reference and policies - complete
- Award an Outstanding Volunteer Contribution Award - complete
- Develop quality Society and World Congress merchandise and arrange sale - complete.

**Our Achievements:**

- Launched a new member zone to the Society website, including member discounts and benefits
- Launched member benefits with HMCA and Absolute Insurance Brokers
- Supported the Weston Communicating Climate programme, which we were participants of in 2021
- Reviewed Society Terms of Reference and policies
- Approved Key Performance Indicators to understand the value Society activities have resulted in
- Launched high quality World Congress of Soil Science merchandise for sale
- Welcomed a new Trustee, Dan Lambeth, from outside the Soil Science community to provide input on communications, marketing and policymaking
- Awarded the inaugural Outstanding Society Contribution Award to volunteers Dan Evans and Willie Towers, for their support to Early Careers members and in trailblazing the cultural aspects of the World Congress, respectively
- Launched membership benefit with Burleigh Dodds' Agricultural Database
- Wrote to our Patron, His Royal Highness the Duke of Gloucester, with our condolences on the passing of the Queen



**Report of the Trustees  
for the Year Ended 31 December 2022**

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- Launched the document Delivering Sustainable International Events, to support international conference organisers in making practical changes which would benefit the environment
- Presented on congress sustainability at the International Congress and Conventions Association Congress and to the Association of British Professional Conference Organisers (ABPCO)
- Shortlisted for the ABPCO Awards in the Best Sustainable Conference category
- Established a Hardship Fund to support members to maintain their membership
- Delivered an Extraordinary General Meeting to elect a new Trustee
- Registered the Soil Science tartan with the Scottish Register of Tartans.

**Case Study - Sustainable Events**

Throughout the process of developing the World Congress of Soil Science, we were clear that we needed to ensure the event was as sustainable as possible. At an operational level, we embedded sustainability into all aspects of our operations: from choosing congress food which was 90% locally sourced, to providing non-plastic merchandise made in the UK and either recyclable or compostable on disposal.

We came across significant challenges on our journey: although we used compostable packaging for our lunches, Scotland did not have recycling facilities for compostable packing locally, meaning it was disposed of into landfill.

In the meantime, the challenges we came across during the delivery of the Congress as well as our successes, have been turned into our document, Delivering Sustainable International Events. The document, which has been co-branded with the International Congress and Convention Association (ICCA), was launched by Sarah Garry, during ICCA's 61st Annual Conference in November 2022.

Our recommendations, which set out the key considerations for both event organiser, destinations and governments, has been well received by the industry where there is a need for case studies from organisations such as ours, which have a clear idea of what it means to live by sustainable values. As per the recommendations from the World Congress of Soil Science trustees, we will continue to encourage others to consider our recommendations in their event planning, to ensure a congress legacy which if implemented by the international events sector which is worth \$1,135.4 billion, will have a significant impact on humanity's global impact.

**Investment performance**

The Society has obtained banking and other interest from bank and building society accounts held amounting to £2,058 (2021 : £1,069).

The Society was also in receipt of distributions from its investment portfolio of £16,358 (2021 : £14,584), representing a 5.33% (2021 : 4.76%) return on capital invested into the fund at the beginning of the financial year.

The investment portfolio has suffered a capital decline of £16,200 (2021 growth : £36,190), representing a decline of 5.28% (2021 : increase 11.79%) return on capital invested into the fund at the beginning of the financial year.

## **STRATEGIC REPORT**

### **Financial review**

#### **Financial position**

The tangible fixed assets net book value of £2,481 (2021 : £3,308) has decreased from the prior year due to depreciation.

The balance sheet position shows an increased net current assets position of £1,133,919 (2021 : £1,045,368), resulting from an increase in the value of investments to £540,495 (2021 : £306,695), combined with a decrease in cash at bank and in hand to £418,971 (2021 : £483,801) and an decrease in debtors to £276,597 (2021 : £343,928).

Creditors due within one year as at the balance sheet date have increased to £106,292 (2021 : £89,056) largely due to a increase in trade creditors to £63,528 (2021 : £49,771).

At the yearend the Society has freely available current reserves of £996,059 (2021 : £1,031,997) which excludes fixed assets of £21,633 (2021 : £25,196). Given the Society's current levels of expenditure (excluding WCSS 2022 grants) of £411,364 (2020 : £311,454) this would allow for approximately 29 months (2021 : 35 months) of continuing operations without further freely available reserves becoming available.

As at the yearend the Society had unrestricted funds totalling £1,017,692 (2021 : £1,057,193) and restricted funds totalling £137,861 (2021 : £13,371) as detailed further in the notes to the financial statements. The total funds of the Society has increased to £1,155,553 (2021 : £1,070,564).

#### **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 £577,883 (2021 : £454,022). The increase in the year is a result of the donation from WCSS 2022 of £130,035 (2021 : £Nil). This donation is included in restricted funds in the charity statement of financial position.

The Society's membership subscription income of £44,103 (2021 : £35,797) has increased on prior years.

The net incoming resources for the year amounted to £84,988 (2021 : £100,048).

#### **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.



**Report of the Trustees  
for the Year Ended 31 December 2022**

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**STRATEGIC REPORT**

**Financial review**

**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 geopolitical instability and its impact on macroeconomic outlook 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 £369,129.

The level of reserve held is calculated and monitored every 12 months by the Treasurer Trustee and 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.

## **STRATEGIC REPORT**

### **Future Activities**

**To support our strategy, we will undertake the following activities in 2023:**

#### **1. Seeking to publicise the key issues for the soil science community**

- Agree a suitable publishing arrangement to suit our two journals
- Review Soil Matters to ensure it still meets members' needs
- Publish a comprehensive document summarising the findings from the first soil policy day held during the World Congress
- Produce a minimum of two guidance notes on relevant topics
- Produce two Science Notes on relevant topics
- Review and update existing guidance notes
- Respond to relevant UK and international consultations.

#### **2. Promoting change through knowledge exchange across all aspects of soil science**

- Develop a theme of work highlighting the value of soil in a range of contexts
- Develop a digital project to store information gathered to deliver the World Congress tours programme
- Exhibit at events aimed at professionals, including Contamination Expo
- Agree how to engage with COP 28.

#### **3. Hosting conferences and meetings focused on soils**

- Host face-to-face Regional Group events and meetings
- Continue our free-to-attend Zoom into Soil series, partnering with external organisations as relevant
- Deliver our Annual Conference in Belfast, alongside a tours and outreach programme
- Support the delivery of Eurosoil 2025.

#### **4. Supporting and encouraging the education of soil science**

- Launch our outreach boxes, to support educators in delivering soils education to young people
- Support the development of the Natural History GCSE, T Level in Agriculture, Land Management and Production and work with relevant apprenticeship groups to ensure soil is considered as part of the syllabus
- Attend external outreach events including Open Farm Sunday
- Deliver a project to link cultural voices to the Scottish soils landscape.

#### **5. Inspiring the future generations of soil scientists**

- Host the Early Careers Conference.

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

- Identify the current training and qualifications available for practitioners in soil science and propose how any gaps could be filled
- Continue the development of the Level 7 Soil Science Apprenticeship
- Deliver a number of Working with Soil training courses
- Scope Continued Professional Development (CPD) recording mechanisms.

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

- Review our Society vision and Key Performance Indicators (KPIs) to ensure they remain fit for purpose
- Ensure we have up to date Terms of Reference and policies
- Introduce an Environmental Working Group to consider how the Society can achieve its environmental targets.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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.



**Report of the Trustees  
for the Year Ended 31 December 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

Trustees should usually be appointed for a minimum of three and a maximum of six years. Trustees who have, or are due to reach, the end of their term, shall retire from office at the next General Meeting. 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.

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:

- o unless that person has attained the age of 18 years; and
- o 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 was carried out in 2022.

**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 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.



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 2022**

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**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 2022, the Council consisted of 19 members, with one seat vacant, as follows:

Bruce Lascelles (Trustee and Chair)  
Nikki Baggaley (Scottish Soil Discussion Group Chair) - from 10 December 2022  
Sarah Buckingham (Scottish Soil Discussion Group Chair) - until 10 December 2022  
Chris Cantle (Northern Soils Network) - from 2 August  
Robert Cochrane (Ordinary Council Member) - until 31 December 2022  
Lynda Deeks (South West Soil Discussion Group Chair)  
Jenni Dungait (Editor, European Journal of Soil Science)  
Kirsty Elliott (Early Careers Chair)  
Leila Froud (South East England Soil Discussion Group Chair) - until 10 December 2022  
Sarah Garry (Executive Officer)  
Iain Gould (Midlands Soil Discussion Group Chair)  
Jack Hannam (Trustee)  
Deyi Hou (Editor, Soil Use and Management)  
Kara Marsden (Chair, Welsh Soils Discussion Group) - from 2 August 2022  
Manoj Menon (Northern Soil Network Chair) - until April 2022  
Sacha Mooney (Trustee) - until 31 December 2022  
Mark Nason (Ordinary Council Member)  
Lois Phillippis (Education Committee Chair)  
Xavier Portell-Canal (Ordinary Council Member) - until 31 December 2022

The Council is informed by the following standing committees, each of which have their own Terms of Reference:

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

**Association Membership**

At 31 December 2022, BSSS represented 883 members; a 3.5% increase from 2021 (853 members) and the highest number of members in the Society's history. Members of BSSS hail from around the globe with members in 42 countries.

At the end of 2022, 62.7% of our members were male, 33.8% female, 0.2% gender non-conforming, 0.1% transgender and 0.1% non-binary with 3.1% preferring not to say. Amongst our Early Career members, 38.1% were male, 54.7% female, 0.9% gender non-conforming, 0.45% transgender and 0.45% non-binary with 5.4% preferring not to say.

During 2022 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**

**Report of the Trustees  
for the Year Ended 31 December 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

**TRUSTEES' RESPONSIBILITY STATEMENT**

The trustees (who are also the directors of British Society of Soil Science for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.



Report of the Trustees  
for the Year Ended 31 December 2022

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Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....05.07.2023..... and signed on the board's behalf by:



.....  
Dr J Hannam – President 2023/24

### **Opinion**

We have audited the financial statements of British Society of Soil Science (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.



**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Extent to which the audit was capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and, considered the risk of acts by Trustees which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the UK Companies Act 2006. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of trustees regarding known or suspected instances of non-compliance with laws and regulations and;
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

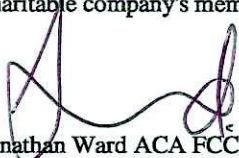


**Report of the Independent Auditors to the Members of  
British Society of Soil Science**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Ward ACA FCCA (Senior Statutory Auditor)  
for and on behalf of R. M. Chancellor & Company Limited  
Chartered Accountants and Statutory Auditors  
Lewis House  
Great Chesterford Court  
Great Chesterford  
Essex  
CB10 1PF

Date: .....26 JULY 2023.....

**British Society of Soil Science**

**Consolidated Statement of Financial Activities  
for the Year Ended 31 December 2022**

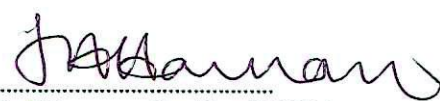
	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	4	152,848	500	153,348	36,647
<b>Charitable activities</b>	7				
Publications		325,760	-	325,760	314,070
Meetings and conferences		325	-	325	-
Training courses		11,788	-	11,788	6,061
World Congress of Soil Science 2022		785,674	-	785,674	-
Other trading activities	5	210,582	-	210,582	9,400
Investment income	6	18,726	-	18,726	15,653
<b>Total</b>		<u>1,505,703</u>	<u>500</u>	<u>1,506,203</u>	<u>381,831</u>
<b>EXPENDITURE ON</b>					
Raising funds	8	35,193	-	35,193	1,815
<b>Charitable activities</b>	9				
Membership and subscriptions		92,154	-	92,154	73,907
Publications		131,527	-	131,527	126,980
Meetings and conferences		138,931	-	138,931	96,336
Training courses		6,517	-	6,517	2,327
Provision of grants		149,943	6,046	155,989	(392)
World Congress of Soil Science 2022		848,141	-	848,141	13,562
<b>Total</b>		<u>1,402,406</u>	<u>6,046</u>	<u>1,408,452</u>	<u>314,535</u>
Net gains/(losses) on investments		<u>(16,200)</u>	<u>-</u>	<u>(16,200)</u>	<u>36,190</u>
<b>NET INCOME/(EXPENDITURE)</b>		87,097	(5,546)	81,551	103,486
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		1,060,631	13,371	1,074,002	970,516
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,147,728</u>	<u>7,825</u>	<u>1,155,553</u>	<u>1,074,002</u>

The notes form part of these financial statements

**Consolidated Statement of Financial Position**  
**31 December 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	16	19,152	-	19,152	21,888
Tangible assets	17	<u>2,481</u>	<u>-</u>	<u>2,481</u>	<u>3,308</u>
		21,633	-	21,633	25,196
<b>CURRENT ASSETS</b>					
Stocks	18	4,148	-	4,148	-
Debtors	19	18,186	-	18,186	98,775
Investments	20	540,495	-	540,495	306,695
Prepayments and accrued income		259,154	-	259,154	339,083
Cash at bank and in hand		<u>435,693</u>	<u>7,825</u>	<u>443,518</u>	<u>584,015</u>
		1,257,676	7,825	1,265,501	1,328,568
<b>CREDITORS</b>					
Amounts falling due within one year	21	(131,581)	-	(131,581)	(279,762)
<b>NET CURRENT ASSETS</b>		<u>1,126,095</u>	<u>7,825</u>	<u>1,133,920</u>	<u>1,048,806</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,147,728</u>	<u>7,825</u>	<u>1,155,553</u>	<u>1,074,002</u>
<b>NET ASSETS</b>		<u>1,147,728</u>	<u>7,825</u>	<u>1,155,553</u>	<u>1,074,002</u>
<b>FUNDS</b>	23				
Unrestricted funds				1,147,728	1,060,631
Restricted funds				<u>7,825</u>	<u>13,371</u>
<b>TOTAL FUNDS</b>				<u>1,155,553</u>	<u>1,074,002</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 05.07.2023 and were signed on its behalf by:

  
Dr J Hannam – President 2023/24

The notes form part of these financial statements



Statement of Financial Position - Charity  
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	16	19,152	-	19,152	21,888
Tangible assets	17	<u>2,481</u>	<u>-</u>	<u>2,481</u>	<u>3,308</u>
		21,633	-	21,633	25,196
<b>CURRENT ASSETS</b>					
Stocks	18	4,148	-	4,148	-
Debtors	19	17,443	-	17,443	93,775
Investments	20	540,495	-	540,495	306,695
Prepayments and accrued income		259,154	-	259,154	250,153
Cash at bank and in hand		<u>281,110</u>	<u>137,861</u>	<u>418,971</u>	<u>483,801</u>
		1,102,350	137,861	1,240,211	1,134,424
<b>CREDITORS</b>					
Amounts falling due within one year	21	(106,292)	-	(106,291)	(89,056)
<b>NET CURRENT ASSETS</b>		<u>996,058</u>	<u>137,861</u>	<u>1,133,919</u>	<u>1,045,368</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,017,691</u>	<u>137,861</u>	<u>1,155,553</u>	<u>1,070,564</u>
<b>NET ASSETS</b>		<u>1,017,691</u>	<u>137,861</u>	<u>1,155,552</u>	<u>1,070,564</u>
<b>FUNDS</b>	23				
Unrestricted funds				1,017,692	1,057,193
Restricted funds				<u>137,861</u>	<u>13,371</u>
<b>TOTAL FUNDS</b>				<u>1,155,553</u>	<u>1,070,564</u>

The notes form part of these financial statements

**British Society of Soil Science**

**Consolidated Statement of Cash Flows  
for the Year Ended 31 December 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>90,777</u>	<u>53,353</u>
Net cash provided by operating activities		<u>90,777</u>	<u>53,353</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(4,129)
Purchase of fixed asset investments		(250,000)	-
Interest received		2,368	1,069
Dividends received		<u>16,358</u>	<u>14,584</u>
Net cash (used in)/provided by investing activities		<u>(231,274)</u>	<u>11,524</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(140,497)</u>	<u>64,877</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>584,015</u>	<u>519,138</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>443,518</u></u>	<u><u>584,015</u></u>

The notes form part of these financial statements

Notes to the Consolidated Statement of Cash Flows  
for the Year Ended 31 December 2022**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	81,551	103,486
Adjustments for:		
Depreciation charges	3,563	3,839
Losses/(gain) on investments	16,200	(36,190)
Interest received	(2,368)	(1,069)
Dividends received	(16,358)	(14,584)
Increase in stocks	(4,148)	-
Decrease/(increase) in debtors	160,518	(153,200)
(Decrease)/increase in creditors	(148,181)	151,071
Net cash provided by operations	<u>90,777</u>	<u>53,353</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/22 £	Cash flow £	At 31/12/22 £
Net cash			
Cash at bank and in hand	<u>584,015</u>	<u>(140,497)</u>	<u>443,518</u>
	<u>584,015</u>	<u>(140,497)</u>	<u>443,518</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>306,695</u>	<u>233,800</u>	<u>540,495</u>
	<u>306,695</u>	<u>233,800</u>	<u>540,495</u>
Total	<u>890,710</u>	<u>93,303</u>	<u>984,013</u>

The notes form part of these financial statements



**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.

These financial statements consolidate the results of the charitable company and its subsidiary World Congress of Soil Science 2022 on a line by line basis. Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

**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.

**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	- 25% on reducing balance
Fixtures & Fittings	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.