

BRITISH ARACHNOLOGICAL SOCIETY

England & Wales · Charity number 1185594

Details

Status Registered

Legal form CIO

Registered 2019-10-03

Register [View on the Charity Commission register](#)

Contact

Address 519 Huntington Road
Huntington
York
YO32 9PY

Phone 01904760422

Email secretary@britishspiders.org.uk

Website www.britishspiders.org.uk

Activities

Objects: THE OBJECT OF THE CIO IS TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE STUDY OF THE ARACHNIDA, ESPECIALLY SPIDERS, PSEUDOSCORPIONS AND HARVESTMEN, BY PROMOTING STUDY OF, AND ENCOURAGING INTEREST IN, ARACHNOLOGY FOR PEOPLE OF ALL AGES.

Activities: The British Arachnological Society strives to advance the education of the public in the study of the Arachnida, especially spiders, pseudoscorpions and harvestmen, by promoting study of, and encouraging interest in, arachnology for people of all ages.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£61,084	£31,707	-	-
2023-12-31	£59,738	£25,425	-	-
2022-12-31	£340,048	£53,126	-	-
2021-12-31	£33,217	£27,409	-	-
2020-12-31	£38,520	£42,945	-	-

Trustees

Name	Role	Appointed
WILLIAM PARKER	Chair	2017-06-02
Andrada Denisa Opris		2024-06-15
Anna Maka		2024-06-15
Chris Cathrine		2023-06-17
Colin Budworth		2021-06-05
Dr Geoff Oxford		2009-06-20
Dr Helen Smith		2008-06-07
Dr Jeremy Poole		2023-06-17
Dr Kirsty Godsman		2024-06-15
Dr PAUL SELDEN		2011-06-25
James Pewtress		2018-05-25
Philip Baldwin		2025-06-14
Simon Brown		2025-06-14
Tylan Berry		2022-06-25
William Blumsom		2025-06-14

BRITISH ARACHNOLOGICAL SOCIETY

England & Wales - Charity number 1185594

Accounts



BRITISH ARACHNOLOGICAL SOCIETY

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 December 2024

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LEGAL AND ADMINISTRATIVE DETAILS

Trustees

L. T. Anderson
L. M. Andrews¹
C. Cathrine
E. L. Bee¹
T. J. Berry
C. Budworth²
R. C. Gallon
K. Godsman³
P. Lee
A. Maka³
A. D. Opris³
G. S. Oxford
W. J. Parker
J. Pewtress
J. H. B. Poole
P. A. Selden
D. R. Sherwood
M. Skinner²
M. H. Smith

Retiring Trustees

¹Retired by rotation at the AGM on 15 June 2024. ²Retired by rotation at the AGM on 15 June 2024 and immediately re-appointed.

New Trustees

³Appointed at the AGM on 15 June 2024

Principal Office

519 Huntington Road, York, YO32 9PY

Charity Registration Number

1185594

Scottish Charity Number

SC050006

Bankers

Santander UK PLC, Bridle Road, Bootle, Merseyside, L30 4GB
PayPal (UK) Ltd., 5 Fleet Place, London, UK, EC4M 7RD

REVIEW OF THE SOCIETY'S ACTIVITIES DURING 2024

The BAS has always been an entirely voluntary organisation without paid employees. Everything that it achieves is therefore dependent on the skills, hard work and dedication of its Trustees and other volunteers. To all of them the Society remains extremely grateful.

Major events of the year (more details below) include:

- Continuing moving the hosting and routine maintenance of the BAS website to the auspices of the Biological Records Centre (BRC)/Centre for Ecology and Hydrology (CEH)
- Completing the interface of the Spider Recording Scheme (SRS), Harvestman Recording Scheme (HRS) and Pseudoscorpion Recording Scheme (PRS) with iRecord (BRC/CEH) to provide an easier portal for recording species within these groups and making progress towards new online Spider and Harvestman Atlases.
- Providing expert advice on British spiders of conservation concern to a number of statutory bodies and other organisations in relation to major initiatives forming part of their obligations to meet 2030 biodiversity targets.
- Advancing our Strategic Plan to include, amongst other things, a complete redesign of our Newsletter for the spring 2025 issue.

Publications

During 2024, the Society published Parts 7-9 of Volume 19 of its international, scientific journal *Arachnology*, comprising some 367 pages. As in past years, the Society receives significant remuneration from the agreement with BioOne, which provides on-line access to *Arachnology* to a worldwide audience of subscribing users and libraries.

Numbers 159–161 of the *Newsletter of the British Arachnological Society*, incorporating numbers 108–110 of *Spider Recording Scheme News*, were published during the year and together totalled 88 pages.

Website

As the newly appointed IT Officer, Trustee Colin Budworth reviewed the Society's website to enhance its accessibility and usefulness for members and the wider public. Over the coming year, he plans to improve the site by expanding the available information, streamlining navigation, and incorporating additional links to relevant resources. These enhancements aim to support members and visitors by providing a more comprehensive and user-friendly platform for accessing research, species information, and society activities.

Library

An *in situ* review of the library and its current accommodation at the World Museum, Liverpool, was undertaken by Trustees in late September 2023. As a first step, a critical examination of hard-copy scientific offprints was started with a view to disposing of many taxonomic works as most are now freely available online. This work is ongoing.

Recording and monitoring

The Society runs the national Spider Recording Scheme (SRS) and Harvestman Recording Scheme (HRS) and supports the Pseudoscorpion Recording Scheme (PRS). By the end of the year, the SRS database held nearly 1,352,000 records, an increase of about 27,000 since the last annual report. Records are largely received via MapMate and spreadsheets. However, since our new, bespoke, iRecord recording form became available for direct online recording in 2023, it has received 3,800 records – many from people who were not previously submitting records to us. Most of our Area Organisers are now set up to verify records on iRecord. Working with the national Biological Records Centre, we are also in the process of developing a new, online atlas to map spider, harvestmen and pseudoscorpion records.

The HRS was already receiving records primarily from iRecord (and iNaturalist records imported onto iRecord) but now it also receives them via the bespoke BAS form. The scheme received approaching 5,000 records via iRecord in 2024, of which just over 2,500 were accepted by verifiers and five were queried (with no additional information provided by the recorder). For the rest, verifiers communicated with recorders to amend incorrect identifications. Notable observations, recording scheme updates and short reports about species were published in the *BAS Newsletter*. The HRS national organiser has begun writing a new *Identification Guide to British Harvestmen* in collaboration with other national experts. This will now cover Irish species, and a key has been drafted for testing in the spring of 2025.

Currently the national database has over 10,500 records of pseudoscorpions. During 2024, 120 records were added to iRecord. Thirty-one UK records/queries were received on the Pseudoscorpion Face Book page (run by ex-trustee Liam Andrews), of which five could be verified and added to iRecord. Further extensive record sets are in the pipeline to add to iRecord, notably those of Gerald Legg - instigator and long-standing national organiser of the recording scheme - collected between 1968 and 1970.

Species of conservation concern

BAS expertise, underpinned by the records contributed to the Spider Recording Scheme by volunteers over many decades, was in high demand this year. We used it to contribute information on threatened spider species to important conservation assessment exercises being undertaken for a wide range of species and habitats at regional and national levels.

All English regions have a statutory duty under the 2021 Environment Act to produce Local Nature Recovery Strategies (LNRS), identifying and prioritising lists of species for which a local approach to conservation action is best able to facilitate their recovery. We have contributed to these lists and their prioritisation at the request of eight English counties.

At national level (England), in addition to completing the Threatened Species Recovery Actions (TSRA) work begun for Natural England (NE) in 2023, we undertook a second major piece of work, building a section of NE's new Species Evidence Base (SEB) for 129 spider species of conservation concern. This brings together a wide range of taxonomic and ecological information on the species, assesses their vulnerability to climate change and other pressures, and identifies potential recovery actions. Both pieces of work were undertaken under contract to Buglife, which co-ordinated responses for several invertebrate groups.

Separately, we contributed information on threatened spiders to Buglife's own initiative to identify

‘Important Invertebrate Areas’ (IIAs) - parts of Britain that hold nationally or internationally significant invertebrate populations. The IIA project aims to provide understandable and readily accessible information to help prioritise action for invertebrates and improve decision making.

Work also began with the ecological consultancy Footprint Ecology, contributing as part of a panel of species specialists to provide expert input to their work to produce biodiversity audits for Forestry England (FE). These will underpin the development of FE’s new ‘Wild Core Areas’, transforming over 8,000 hectares of land through nature recovery in four of the national forests.

More detailed work on some of our most threatened species continued this year. A successful grant application to Natural England enabled us to work with the National Trust to further work on the Critically Endangered Diamond-backed Spider *Thanatus formicinus* at its single known UK location. Augmented by a small BAS grant, this is providing a new understanding of the species’ ecology and genetics and will inform urgently needed action to aid its recovery. We are also helping to support work to recover populations of the Great Fox Spider *Alopecosa fabrilis* in southern England.

The BAS remains closely involved with the multi-partner projects delivering the conservation recovery of the Ladybird Spider *Eresus sandaliatus* and the Fen Raft Spider *Dolomedes plantarius*, both of which are the subjects of ongoing translocation programmes.

Following publication of the well-publicised *State of Nature 2023*, the BAS is now part of discussions between many organisations in the sector about the form, content and funding of the next *State of Nature* report. These reports continue to be extremely influential in highlighting to policy makers and other audiences the continuing overall decline in biodiversity and need for urgent action to halt it.

Membership

Membership Numbers

As of the 18th of January 2025, BAS had a total of 635 members and 22 institutional subscribers. The breakdown between the various categories of membership is shown in the table below:

Membership Type	British	Overseas
Member	379	72
Member (Digital)	148	25
Honorary	8	0
Complimentary	2	1
Subscribers	1	9
Complimentary Subscribers	7	5

At the end of 2023 the membership stood at 633, so there was no significant change in membership levels over the last year. Our digital membership, introduced at the start of 2023 has certainly been popular.

BAS Google Group

This forum is intended as a communication platform for members to exchange arachnological requests, advice and discussion. The list has recently been overhauled to ensure that past members are no longer able to use the forum. Applications to join the circulation list are administered by the Membership Officer. Discussions and queries via the group tend to be sporadic but are an invaluable

way of sharing expertise between our members.

Subscription Increase

Following discussion during 2024 and approval at the AGM, subscriptions were increased on 1st January 2025 as shown in the table below. These rates remain very good value compared to subscriptions for other comparable societies. In fact, they do not meet the full cost of printing and posting the Newsletter and *Arachnology*, but we are able to subsidise this from other income streams.

Membership Type	2021-2024	2025
British	£25	£28
Overseas	£30	£33
Digital	£20	£20
UK Subscribers	£32	£40
Overseas Subscribers	£40	£50

Society activities and outputs

The Society's AGM was held *via* Google Meet on 15 June 2024 and attracted 28 members. After the formal meeting, those attending heard three excellent presentations by Mike Waite and Anna Maka (on spiders) and by Gerald Legg (on pseudoscorpions). Council has agreed to retain this formula for future AGMs, avoiding the expenditure of time and money to attend in person and consequently widening access to our members including those living abroad.

Our annual field weekend, organised by Richard Gallon, was based at Gregynog near Newtown in mid-Wales (31st May - 2nd June) - in total, 16 people attended. During the weekend, participants enjoyed a talk by Walter Schuit on spider droppings and webs, a talk on looking for rarer spiders by Richard Gallon and a microscopy identification session, which was run for the benefit of less experienced members of the Society.

The President's Award, initiated by past President Lawrence Bee in 2023, was designed to recognize exceptional contributions by individual members towards the public understanding of arachnology. The first recipient was Peter Harvey who, between 1999 and 2020, was Spider Recording Scheme organiser and oversaw the modernisation of the Scheme's website. The speed with which he verified and uploaded new records was the envy of other recording schemes. The award was made by the current President, Bill Parker.

In 2023, a membership survey was undertaken to inform and guide actions stemming from the Murphy legacy and our Strategic Plan. In 2024, the Strategic Plan was significantly advanced by the establishment of four subgroups of Trustees charged with developing the following areas: Publications, Membership Engagement, Training and Recording Schemes.

Following a steer from Council, the Publications subgroup oversaw the outsourcing of the design and typesetting of the Newsletter, to be implemented from the spring 2025 issue. The contents will be decided by an editorial team and be better tailored to the interests of the membership, as expressed in feedback from the membership survey. The Membership Engagement subgroup had planned a trial autumn/winter field meeting at Goss Moor NNR (Cornwall) in 2024, to assess take-up and gauge feedback. This, however, had to be postponed until spring 2025. The Training subgroup is preparing plans and strategies for 2025. Finally, the Recording Schemes subgroup has been

overseeing the transfer of spider and harvestmen data from the existing scheme, which was based on MapMate software, to the Biological Records Centre (BRC)/Centre for Ecology and Hydrology (CEH) system. This will automatically generate species distribution maps that are updated as soon as new records are added.

Our work on social media has played a major role in raising the Society's national and international profiles over the last 12 years. At the same time, it has transformed our ability to change public perceptions of spiders. Twitter, now X, has been the main plank of this activity but, this year, it has seen a major loss of support following a change in ownership. Like other organisations in our sector, we have established a presence on the alternative platform, Bluesky, but it will take time to build our following and to assess the value of the platform to the Society, relative to potential alternatives. Our BAS YouTube channel continues to thrive, with 380 subscribers and a growing number of our own videos together with extensive playlists covering a wide range of arachnological topics. We remain very grateful to all those contributing time and expertise to our Bluesky, X and YouTube accounts, as well as to our website.

Following the recent death of Honorary Member Stan Dobson, his family suggested and supported the establishment of a Stanley Dobson Award Scheme. This legacy stands in recognition of Stan's many contributions to the study of spiders and to the Society over many decades. Encouraging naturalists to engage with arachnology and expand their understanding was very important to Stan; grants from this Scheme will therefore provide financial support to amateur arachnologists who are looking to advance their knowledge or engage in field studies of British arachnids. We have already had one successful application to the Scheme (see section on Grants awarded below).

The Society agreed to provide financial support, shared with the Yorkshire Naturalists' Union (YNU), for the publication of *An Atlas of the Spiders and Harvestmen of Yorkshire*. The author, Richard Wilson, a one-time Trustee, is the Spider Recording Scheme area organiser for Yorkshire and YNU recorder for spiders and harvestmen. The book is scheduled to be published by NatureBureau, Newbury, in September 2025.

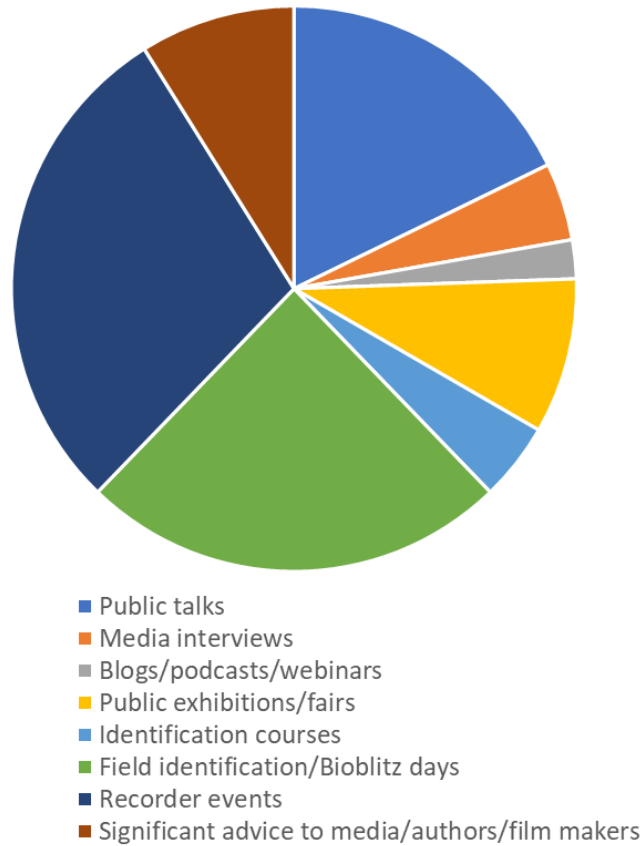
With our recent legacy money, the BAS purchased six binocular microscopes and appropriate lighting for use at public events. They have already shown their value as a workshop during the 2024 Field weekend in Wales (see above).

In September 2023, Royal Mail issued a Special Stamp set featuring spiders. With beautiful drawings by Richard Lewington and text by past-President Lawrence Bee, the stamps depicted 10 of Britain's most attractive species. The issue caused a flurry of appreciative comments on social media.

Our work to engage children continued *via* our involvement with the magazine of the Bug Club, the junior wing of the Amateur Entomological Society. These articles are all freely available on 'Cobweb Corner', the page for younger people on the Society's website.

The Society's voluntary network of Mentors and Regional Coordinators has continued its important role. Mentors offer practical advice to new members who request guidance with identification etc. and Regional Coordinators organise regional public events, often in collaboration with other organisations. In addition, other members of Council have contributed to the Society's outreach during the year. These activities included, *inter alia*, talks to the public, events for children, identification workshops, production of webinars and YouTube content, podcasts, solicited articles, field days and participation in BioBlitzes (illustrated overleaf). In all, at least 45 activities with some public interactions were facilitated. Richard Gallon ran a two-day Norfolk/Suffolk Spider Course at Banham Zoo on 11-12 May 2024 and the Society had stands at both the Staffordshire Invertebrate

Chart showing the breakdown of activities with significant Society involvement (n = 45) during 2024



Science Fair and the Amateur Entomological Society Exhibition at Kempton Park. We continued to publish our triannual wildlife report columns on British arachnids in the well-respected journal *British Wildlife*. These columns promote the Society and arachnology among both amateur naturalists and conservation professionals.

Grants awarded

Six grants were awarded during the year. Three of the four awards from the Ted Locket Fund enabled British members to attend the Annual Field Weekend in Wales at the end of May (see above). The fourth went to overseas member and PhD student Yoram Kviz (University of Haifa, Israel) to enable him to attend and present a talk at the 34th European Congress of Arachnology, Rennes (August). An award was made from the Research and Survey Grants Scheme to Anna Maka and Helen Smith (both Trustees) for survey work and DNA sequencing of the rare Diamond-backed Spider *Thanatus formicinus*, currently known only from Clumber Park, Nottinghamshire. Finally, we made the first award from the newly established Stanley Dobson Award Scheme (see above) towards the purchase of spider identification literature.

The Society donated three copies of *Britain's Spiders* as student prizes at the 2024 European Congress of Arachnology.

FUTURE DEVELOPMENTS

Major activities for 2025 and beyond mostly relate to continuing the implementation of our Strategic Plan via the subgroups tasked with reviewing (a) Publications, (b) Membership engagement (c) Training and (d) Recording (see above).

Two major publications will be progressed during the year. The Publications subgroup, having overseen the redesign of the Newsletter, will turn its attention to a fully updated edition of the *Arachnologists' Handbook*, and the HRS will continue work on a new *Identification Guide to British Harvestmen*, in collaboration with national experts. A revised checklist of British spiders is also due early in 2025. This quinquennial undertaking, to be published in *Arachnology*, is an important, formal list of the spider species currently found in Britain, their accepted taxonomic names and their conservation statuses.

We will continue to improve our website by expanding the available information, streamlining navigation, and incorporating additional links to relevant resources.

Recording the changing distributions of all the arachnid groups covered by the Society, and informing the conservation of our rarest species, will continue to be at the forefront of BAS activities. The recording schemes, which underpin this work, will be reviewing data presentation, including long-overdue revisions of the species accounts which accompany regularly updated maps and both phenological and habitat data. Like all our work, this major undertaking relies on the time, effort and expertise of volunteers.

SERIOUS INCIDENT REPORTS

No serious incidents took place during the period covered by this report.

MANAGEMENT OF RISK

The Society discussed and updated its *Risk Review* at the autumn Council meeting in 2023.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when planning and managing the Society's resources during the year.

REVIEW OF FINANCIAL ACTIVITY

This year has seen the finances of the Society grow due to the increased interest earned on our Deposit Accounts and despite a fall in our Royalties especially from BioOne. Publication costs continue to fluctuate due to content requirements and the Autumn invoice not being received until 2025. Membership income was slightly higher, and we continue to offer a Digital subscription.

Membership Subscription rates continue to cover the Society's running costs for the year, excluding publication costs, but including direct membership costs. We continue to encourage Direct Debit payments for subscriptions which now accounts for 70% of renewals.

Money across all accounts puts the Society in a sound financial position.

Reserves Policy

The Society has again carried out its annual review of its Reserves Policy in line with Charity Commission Guidelines and is continuing with the process of bringing the structure and designations on all unrestricted funds more up to date with the Society's needs, begun in 2015.

The General Fund is an unrestricted and undesignated fund which covers the normal running of the Society including the publishing and despatching of its triannual Journal and Newsletter. The fund is largely generated through member's subscriptions, Deposit Account interest and publication royalties. Council still considers it prudent to maintain the reserve on this fund equivalent to two years expenditure on the membership publications and administration overheads.

The Conservation and Research Fund is an unrestricted designated fund created to provide grants to members for survey, recording and conservation work.

The Special Purposes Fund is an unrestricted designated fund and is intended for purposes other than the normal running of the Society and, in particular, for *ad hoc* publications.

The Ted Locket Fund is the only restricted fund held by the Society. Its purpose is to assist members with arachnological fieldwork, attendance at conferences and participation in arachnological field studies courses.

The Trustees will continue to review the Society's reserves and policy annually.

Investment Policy

The Society has continued with its policy to invest funds with the COIF Charity Deposit Fund established by the Charity Commission for England and Wales under Section 25 of the Charities Act 1993 (amended Charities Act 2011). It is considered to provide a good rate of return for the low level of risk. The Trustees review this policy on an annual basis.


Grants Policy

The Society has continued with its grants policy awarding grants within the terms of the appropriate designations and restrictions on the various funds.

Risk Management

The Trustees are responsible for overseeing the risks faced by the Society. They maintain, and review annually, a Risk Register, considering risks to financial sustainability, reputation, legal/insurance liability, and strategic objectives, and developing mitigation strategies for all major risks.

Signed on behalf of the Trustees on 9 March 2024:

A handwritten signature in black ink that reads "Bill Parker". The signature is written in a cursive style with a horizontal line underneath the name.

Bill Parker
President and Trustee

A handwritten signature in black ink that reads "Dr Geoff Oxford". The signature is written in a cursive style with a horizontal line underneath the name.

Dr Geoff Oxford
Hon Secretary and Trustee

INDEPENDENT EXAMINER'S REPORT

Accounts for the year ended 31 December 2024. The Society's constitution requires that the annual Accounts are subject to independent examination.

My examination of the Accounts on pages 14 to 19 was carried out in accordance with general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

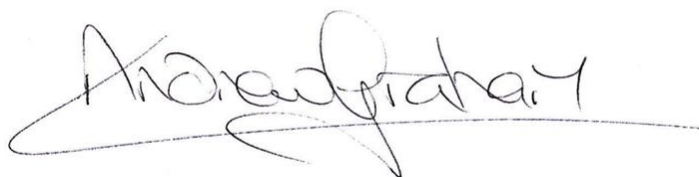
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 and section 11(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'Andrew Graham', with a long horizontal flourish underneath.

Andrew Graham
Graham & Co
Accountants
24 Howe End
Kirkbymoorside
YORK
YO62 6DQ

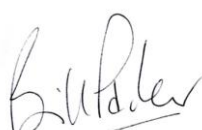
STATEMENT OF FINANCIAL ACTIVITIES

	Note	Year ended 31 December 2024			31 December
		Unrestricted	Restricted	Total	2023
		Funds	Funds	Funds	£
		£	£	£	£
Incoming resources					
Voluntary income					
Subscriptions	4	17083		17083	16764
Donations		1166		1166	478
Bequests		0		0	2500
Charitable Activities					
Field weekend		3581		3581	4050
Grants Refund		0		0	0
Fund raising	5	20610		20610	20636
Investment income					
Interest received		18644		18644	15310
Pay Pal Fees		0		0	0
Total incoming resources		<u>61084</u>		<u>61084</u>	<u>59738</u>
Resources expended					
Charitable activities					
Publications	6	15093		15093	12698
Field weekend		4172		4172	4750
Bursaries and grants			2421	2421	1000
Events and promotions		0		0	0
Support Costs		9506		9506	10324
Depreciation		515		515	13
Bank Charges		0		0	50
Fundraising costs					
Consultancy Fees		0		0	0
Governance costs					
		0		0	0
Total resources expended		<u>29286</u>	<u>2421</u>	<u>31707</u>	<u>25425</u>
Net incoming/(outgoing) resources				29377	34313
Total funds brought forward				382643	348330
Total funds carried forward				<u>412020</u>	<u>382643</u>

	Note	2024			2023 £
		Unrestricted	Restricted	Total	
		Funds £	Funds £	Funds £	
Fixed assets					
Tangible assets	7	2920			3435
Total fixed assets		<u>2920</u>			<u>3435</u>
Current assets					
Stock of publications		2046		2046	3564
Debtors	8	0		0	982
Cash at bank and in hand		410054		410054	377366
Total current assets		<u>412100</u>		<u>412100</u>	<u>381882</u>
Creditors: amounts falling due within one year	9	3000		3000	2674
Net current assets		409100		409100	379208
Net assets		<u>412020</u>		<u>412020</u>	<u>382643</u>
Funds of the charity					
Unrestricted funds					
Special purposes Fund		9828		9828	9349
Conservation and Research Fund		4160		4160	3958
General Fund		393538		393538	359878
					<u>373185</u>
Restricted funds					
Ted Locket Memorial Fund			2528		4151
Total funds		<u>407526</u>	<u>2528</u>	<u>410054</u>	<u>377336</u>

The Notes to the accounts on pages 16 to 18 form part of these financial statements.

Approved by the Trustees on 9 March 2024 and signed on their behalf by:



Bill Parker
President and Trustee



James Pewtress
Honorary Treasurer and Trustee

BALANCE SHEET 2024

	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>		
Balance forward	3435	
Additions	0	
Depreciation	<u>515</u> 2920	3435
<u>Current Assets</u>		
General Account	364897	347112
Special Purpose Fund	9829	9349
Conservation Fund	4160	3958
Ted Locket Memorial	2528	4151
Santander	26965	12511
PayPal	1676	255
Prepayments	0	982
Stock	2045 <u>412100</u>	3564 <u>381882</u>
	415020	385317
Creditors	<u>3000</u>	<u>2674</u>
Net Assets	<u>412020</u>	<u>382643</u>
<u>Represented by</u>		
Bought forward	382643	348330
Surplus for the year	<u>29377</u>	<u>34313</u>
Total Funds	<u>412020</u>	<u>382643</u>

NOTES TO THE ACCOUNTS

- 1 Basis of preparation
 - 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost and in accordance with:

 - the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with FRS 102
 - the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
 - the Charities Act, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - 1.2 The Society constitutes a public benefit entity as defined by FRS 102
 - 1.3 The Trustees consider that there are no material uncertainties about the Society's ability to continue as a going concern
 - 1.4 No restatement of prior years' accounts was required as a result of applying FRS 102 and the Charities SORP FRS 102

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources,
- the Trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and consultancy fees

Grants and consultancy fees are only included in the SoFA when the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Volunteer help

The value of volunteer help received is not included in the accounts but is described in the Trustees' Annual Report.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2(cont'd) **ASSETS**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost. Depreciation is calculated to write down the cost in equal instalments over the expected useful life of the asset at the following rates:

Equipment – 25% or 33% per annum, straight line.

Stock of publications and promotional materials

The cost of publications and promotional material is written off to the SoFA at the time of purchase unless the material remaining at the year-end will have value in future years.

Stock is valued at the lower of cost and net realisable value.

3	Transactions with Trustees		
3.1	Trustees' expenses	2024	2023
	Number of Trustees who were paid expenses	5	11
	Nature of expense:		
	Reimbursement of travel and accommodation expenses	460	534
	Reimbursement of postage	346	522
4	Subscriptions		
	Subscriptions	16030	15661
	Gift Aid	1053	1103
		<u>17083</u>	<u>16764</u>
5	Fundraising		
	Royalties	15621	17420
	Publications	4989	3216
	Events	0	0
		<u>20610</u>	<u>20636</u>
6	Publications		
	Members Newsletter and Journal	14985	9932
	Distribution Manager	0	0
	<i>Britain's Spiders</i> J Wiley & Sons	108	154
	Handbooks	0	1454
	Leaflets/FSC Charts	0	1158
	Symposium Publication	0	0
		<u>15093</u>	<u>12698</u>

7	Tangible fixed assets	2024	2023
7.1	Cost	Equipment	Equipment
		£	£
	Balance brought forward	5680	2320
	Additions	0	3360
	Balance carried forward	<u>5680</u>	<u>5680</u>
7.2	Accumulated depreciation		
	Equipment is depreciated at 33% or 25% pa as considered appropriate by the Trustees	Equipment	
		£	£
	Balance brought forward	2219	2232
	Charge for the year	515	13
	Balance carried forward	<u>2734</u>	<u>2219</u>
7.3	Net book value		
	Brought forward		<u>88</u>
	Carried forward	<u>2920</u>	<u>3461</u>
8	Debtors and prepayments	Amounts falling due within one year	
		2024	2023
		£	£
	Prepayments and accrued income	0	982
		<u>0</u>	<u>982</u>
9	Creditors and accruals	Amounts falling due within one year	
		2024	2023
		£	£
	<u>Trade creditors</u>		
	Advanced Subs	2736	2172
	Gift Aid	0	0
	Publications	0	250
	Accountant fee	264	252
	Other creditors	0	0
	Accruals and deferred income	0	0
		<u>3000</u>	<u>2674</u>

BRITISH ARACHNOLOGICAL SOCIETY

England & Wales - Charity number 1185594

Accounts



BRITISH ARACHNOLOGICAL SOCIETY

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 December 2023

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Statement of financial activities	13-14
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LEGAL AND ADMINISTRATIVE DETAILS

Trustees

L. T. Anderson⁴
L. M. Andrews
J. Beccaloni¹
C. Cathrine⁴
E. L. Bee²
T. J. Berry
C. Budworth
L. Fitzpatrick³
R. C. Gallon
P. Lee
G. S. Oxford²
W. J. Parker
J. Pewtress²
J. H. B. Poole⁴
P. A. Selden²
D. R. Sherwood
M. Skinner
M. H. Smith

Retiring Trustees

¹Retired by rotation at the AGM on 17 June 2023. ²Retired by rotation at the AGM on 17 June 2023 and immediately re-appointed. ³Resigned from Council during 2023.

New Trustees

⁴Appointed at the AGM on 17 June 2023

Principal Office

519 Huntington Road, York, YO32 9PY

Charity Registration Number

1185594

Scottish Charity Number

SC050006

Bankers

Santander UK PLC, Bridle Road, Bootle, Merseyside, L30 4GB
PayPal (UK) Ltd., Whittaker House, 2 Whittaker Ave, Richmond TW9 1EN

REVIEW OF THE SOCIETY'S ACTIVITIES DURING 2023

The BAS has always been an entirely voluntary organisation without paid employees. Everything that it achieves is therefore dependent on the skills, hard work and dedication of its Trustees and other volunteers. To all of them, Council remains extremely grateful.

Major events of the year (more details below) include:

- Moving hosting and routine maintenance of the BAS website to the auspices of the Biological Records Centre (BRC)/Centre for Ecology and Hydrology (CEH)
- Interfacing SRS/HRS/PRS with iRecord (BRC/CEH) to facilitate an easier portal for spider, harvestman and pseudoscorpion recording
- Bespoke membership database now fully operational
- Refining and progressing our Strategic Plan, which arose from a recent major legacy.

Publications

During 2023, the Society published Parts 4-6 of Volume 19 of its international, scientific journal *Arachnology*, comprising some 273 pages. The enhanced number of pages published in 2022 (680), as noted in the last Trustees' Annual Report (TAR), was a result of an additional issue containing the proceedings of a symposium held to commemorate the lives and work of two prominent British arachnologists, John Murphy and Dr Mike Roberts. Annual page numbers are now back to normal. The Society receives significant remuneration from our agreement signed with BioOne in 2013, which provides on-line access to *Arachnology* to a worldwide audience of subscribing users and libraries.

Numbers 156–158 of the *Newsletter of the British Arachnological Society*, incorporating numbers 105–107 of *Spider Recording Scheme News*, were published during the year and together totalled 80 pages.

Our latest six factsheets (nos. 13 to 17), published online during 2022, were printed as hard copies. These factsheets are popular at arachnid workshops and public talks, and the electronic versions particularly helpful when responding to identification requests submitted *via* email or X (formerly known as Twitter).

A further run of the *Arachnologists' Handbook* was printed during the year. A copy is sent to all new members as well as being on sale *via* the BAS website and through other channels.

Website

During the year we contracted the Biological Records Centre, part of the Wallingford-based Centre for Ecology and Hydrology, to take on responsibility for hosting and routine maintenance of our main website as part of the suite of websites they host for similar organisations. This move reduces our dependence on individual volunteers with expert knowledge to maintain this critical part of the Society's profile and services.

Library

An *in situ* review of the library and its current accommodation at the World Museum, Liverpool, were undertaken by Trustees in late September. As a first step, a critical examination of hard-copy

scientific offprints is underway with a view to disposing of many taxonomic works as most are now freely available online. Once the first-pass removal of the taxonomical offprints is completed, the future of the remaining paper copies will be discussed and acted upon.

Recording and monitoring

The Society runs the national Spider Recording Scheme (SRS) and Harvestman Recording Scheme (HRS), and supports the Pseudoscorpion Recording Scheme (PRS).

By the end of the year, the SRS database held nearly 1,325,000 records, an increase of about 74,000 since the last annual report. Records are largely received via MapMate and spreadsheets. This year a bespoke iRecord recording form was developed and launched, helping to streamline online record submission including habitats and ecological data. Many of our network of Area Organisers are now verifying iRecord spider records, and we are making good progress towards achieving full nationwide verification coverage.

This year the HRS focused on managing and collating records. The scheme contributed to setting up and advertising record input on the new iRecord form (see above). It recruited and approved volunteers to verify records together with the scheme organiser and will be seeking more in 2024. In 2023, nearly 2000 records were verified, of which about a fifth were from volunteers other than the scheme organiser. Notable observations, recording scheme updates and short reports about species were published in the *BAS Newsletter*. The HRS has begun writing a new *Identification Guide to British Harvestmen* in collaboration with national experts; this will continue to be a main focus in 2024.

For the PRS, some 300 records were added to iRecord during 2023. Many were submitted *via* the UK Facebook page run by BAS Trustee Liam Andrews. UK specimens contributed to a European, molecular study of *Dactylochelifera latreillii*, which suggests that it might comprise more than one species.

Species of conservation concern

The recent high level of recording activity from expert arachnologists, working in both professional and voluntary capacities, across the country was maintained this year. The data they collected, and contributed to the Society's Spider Recording Scheme, continued to improve our understanding of the status of many of our most threatened species. This, in turn, helps us to provide the assessments of conservation and rarity status that underpin conservation legislation, 'Red Lists' of species at risk of extinction and Species Recovery Action Plans.

In addition to survey and monitoring work to increase our understanding of the changing distribution and abundance of all of Britain's spider species, we continued to work particularly on developing recovery actions for our most threatened species. We contributed expertise to multi-partner conservation initiatives for several Red Listed species: the Diamond-backed Spider *Thanatus formicinus*, the Fen Raft Spider *Dolomedes plantarius*, the Ladybird Spider *Eresus sandaliatus* and the Great Fox-spider *Alopecosa fabrilis*. In addition to these high-profile and distinctive species, we continued to develop recovery plans for the over 120 species, many of them smaller and less conspicuous but no less fascinating, currently thought to be threatened with extinction. Most of these are known from so few sites and in such low numbers that progress on their conservation is extremely challenging.

During the year, we contributed to the seminal *State of Nature 2023* report, published in September, and to 'state of nature' assessments for several English counties. Towards the end of the year, we started to respond to requests for help in identifying priority spider species for actions within the new, statutory, Local Nature Recovery Strategies (LNRS). At the same time, we began an assessment of specific priority actions needed to retain or recover all spider species occurring in England that are listed as Threatened or Near Threatened on the GB Red List. This formed part of Natural England's 'Threatened Species Recovery Actions' (TSRA) project, designed to support the LNRSs and underpin Species Recovery Programmes. The work was undertaken under contract to Buglife, which co-ordinated the project's responses for several invertebrate groups.

We continue to await the publication by government of the list of spiders to be included on Schedule 5 list of the Wildlife and Countryside Act 1981 following the 2021 Quinquennial Review, to which we contributed evidence. The outcome will influence our future conservation, survey, and monitoring work.

Membership

At the end of 2023, the membership of the Society stood at 633, which included three Complimentary Members and eight Honorary Members. This is a small reduction on the membership total of 641 at the end of 2022.

The Society's total membership is made up of 527 UK members (533 in 2022) and 106 elsewhere (108 in 2022). Of these 527 UK members, 388 are British Members who receive printed copies of the *Newsletter* and *Arachnology*, 129 are Digital Members, eight are Honorary Members and two are Complementary Members. Thus, approximately a quarter of members have now taken advantage of the Digital Membership option, introduced in late 2022. This is very similar to the prediction made in the Membership report for 2022. Of the 106 Overseas Members, 25 have Digital Membership, with the remaining 81 receiving printed publications, one of whom is a Complementary Member.

Membership recruitment was slightly down on the figure for 2022, with 56 new members joining the Society during the year (compared with 62 in 2022); of these, 16 chose Digital Membership, 36 chose British Membership and four were Overseas Members. As the Society did not attend the Global Bird Fair at Rutland Water or the AES Exhibition at Kempton Park in 2023, almost all new members have been recruited *via* social media, local events and training activities run by BAS representatives, or by word of mouth.

During 2023 BAS Google Group membership list was pruned to remove access from individuals who are no longer members of the Society. Considerable effort was also put into the development of a customised database to assist in the managing of the Society's membership records. This is now fully operational, thanks to the hard work of Trustees Colin Budworth and former Membership Officer Bill Parker. This has significantly aided membership administration and enabled, for example, easy execution of our recent (2023) online members' questionnaire (see below).

Society activities and outputs

The Society's AGM was held *via* Zoom on 27 June 2023 and attracted 31 members. After the formal meeting, those attending heard three excellent presentations on spiders by BAS Conservation Officer Dr Helen Smith, Tim Jonas and Richard Wilson. Council has agreed to retain this formula for

future AGMs, avoiding the expenditure of time and money to attend in person and consequently widening access to our members worldwide.

Our annual field weekend, organised by Richard Gallon, was based at Kielder Water and Forest Park, Hexham, Northumberland (23rd-25th June). In total, 15 people attended the weekend. Talks were given on a new *Atlas of Yorkshire spiders and harvestmen* by Richard Wilson and scanning electron microscopy of arachnids by Jeremy Poole. After the weekend activities, a few members, part-funded by the BAS, relocated to Berwick upon Tweed to collect live spiders to submit to the Darwin Tree of Life Project, a national scheme to fully DNA sequence representatives of all non-microbial species in Britain. This exercise additionally expanded our distributional knowledge of spiders and other arachnids in Northumberland, a very under-recorded county in the SRS database.

During 2023, Francis Farr-Cox continued to oversee one-page identification guides to species new to Britain since the publication of Mike Roberts' seminal work, *Spiders of Great Britain and Ireland* (1985-1987). Six more pages (species) are in the pipeline with British specimens sourced for forthcoming illustrations and text descriptions. This important service to the British arachnological community is freely available on the BAS website (<https://britishspiders.org.uk/spiders-not-in-roberts>). New species, with outdoor breeding populations, continue to appear each year and so keeping up to date with these pages will be a task with no end in sight!

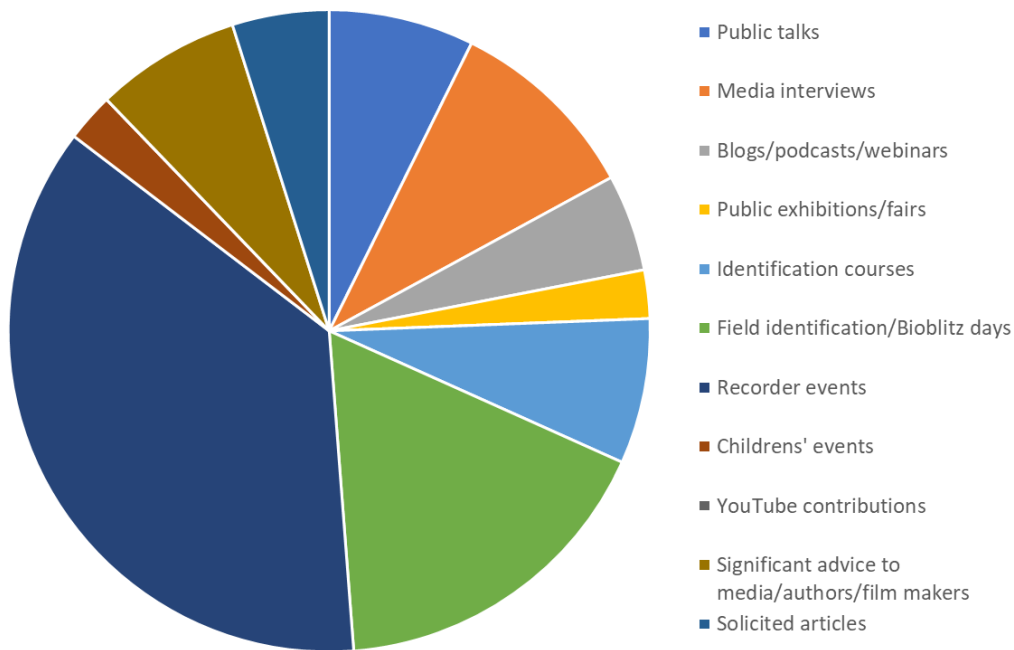
During May, a membership survey was undertaken to inform and guide actions stemming from the Murphy legacy and our Strategic Plan. The survey took place via email and 191 responded, some 31% of the current membership. The respondents were representative of the overall membership with regards to membership category and location. Respondents were extremely positive about the BAS but many suggested ways in which we can improve. This is valuable information as we implement the Strategic Plan

Our social media presence continued to play an important role in raising the profile of the Society. It is the main plank of our outreach capacity for all aspects of arachnology; we remain very grateful to all those contributing time and expertise to our websites, and to our 'X' (formerly Twitter) and YouTube accounts. Since Elon Musk's take-over of Twitter, our following has remained fairly static, at just under 11,000, with new recruitment balanced by losses to competing platforms. We maintained contingency plans in the event of collapse of 'X' and continued to review the success of the emerging alternatives. Our BAS YouTube channel, launched in 2022 and now with 320 subscribers, features a growing number of our own videos together with extensive playlists on a wide range of arachnological topics (youtube.com/c/BritishArachnologicalSociety).

Our work to engage children continued *via* our involvement with the magazine of the Bug Club, the junior wing of the Amateur Entomological Society. During 2023, several arachnological articles were published including two explaining how some spider species and species groups can be identified from their egg sacs. These articles are all freely available on 'Cobweb Corner', the page for younger people on the Society's website.

The Society's voluntary network of Mentors and Regional Coordinators has continued its important role. Mentors offer practical advice to new members who request guidance with identification etc. and Regional Coordinators organise regional public events, often in collaboration with other organisations. In addition, other members of Council have contributed to the Society's outreach during the year. These activities included, *inter alia*, talks to the public, events for children, identification workshops, production of webinars and YouTube content, podcasts, solicited articles, field days and participation in BioBlitzes (illustrated overleaf). In all, at least 41 activities with some public interactions were facilitated.

Chart showing the breakdown of activities during 2023 with a significant Society involvement



We continued to publish our triannual wildlife report columns on British arachnids in the well-respected journal *British Wildlife*. These columns promote the Society and arachnology among both amateur naturalists and conservation professionals. In addition, past Presidents Alastair Lavery and Lawrence Bee published a very useful, solicited, summary article ‘Infamy and false threats: an introduction to the false widow spiders’ *British Wildlife* **35**: 40-46 (2023).

Grants awarded

No grants were awarded during 2023.

FUTURE DEVELOPMENTS

Major activities for 2024 and beyond relate to our Strategic Plan. The subgroups tasked with reviewing (a) publications, (b) training and (c) membership engagement will be pursuing their respective agendas against the background of information gleaned from our recent membership survey (see above).

Two major publications will be worked on during the year. The Publications subcommittee will oversee production of a fully updated edition of the *Arachnologists’ Handbook*, and the HRS will continue work on a new *Identification Guide to British Harvestmen*, in collaboration with national experts. In addition, it is planned to produce a revised checklist of British spiders. This quinquennial undertaking, to be published in *Arachnology*, is an important, formal statement of the species currently found in Britain, their accepted taxonomic names and their establishment statuses.

Recording the changing distributions of all the arachnid groups covered by the Society, and informing the conservation of our rarest species, will continue to be at the forefront of BAS activities. The Recording schemes, which underpin this work, will be reviewing data presentation, including long-overdue revisions of the species accounts which accompany regularly updated maps

and both phenological and habitat data. Like all our work, this major undertaking relies on the time and effort of volunteers.

SERIOUS INCIDENT REPORTS

No serious incidents took place during the period covered by this report.

MANAGEMENT OF RISK

The Society discussed and updated its *Risk Review* at the autumn Council meeting in 2023.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when planning and managing the Society's resources during the year.

REVIEW OF FINANCIAL ACTIVITY

This year has seen the finances of the Society grow due to the continued high interest earned on our Deposit Account and an increase in Royalties especially from BioOne. We received a legacy of £2500 from the estate of Dr M Pines. As expected, there was a small reduction in our publication costs due to the offer of Digital membership reducing the numbers of *Arachnology* and Newsletter issues printed. Whilst no grants were awarded in 2023 payment for a previous grant in 2022 was paid this year. We purchased six microscopes to use in future training courses and we met the costs of the Council Meeting held in Liverpool.

Membership Subscription rates continue to cover the Society's running costs for the year, excluding publication costs, but including direct membership costs. We continue to encourage Direct Debit payments for subscriptions.

Money across all accounts puts the Society in a sound financial position.

Trustees Geoff Oxford and Jim Pewtress attended a CCLA investment seminar to familiarise themselves with what is involved and the types of investment plans that are available for future consideration.

Reserves Policy

The Society has again carried out its annual review of its Reserves Policy in line with Charity Commission Guidelines and is continuing with the process of bringing the structure and designations on all unrestricted funds more up to date with the Society's needs, begun in 2015.

The General Fund is an unrestricted and undesignated fund which covers the normal running of the Society including the publishing and despatching of its triannual Journal and Newsletter. The fund is largely generated through member's subscriptions and publication royalties. Council still considers it prudent to maintain the reserve on this fund equivalent to two years expenditure on the membership publications and administration overheads.

The Conservation and Research Fund is an unrestricted designated fund created to provide grants to members for survey, recording and conservation work.

The Special Purposes Fund is an unrestricted designated fund and is intended for purposes other than the normal running of the Society and, in particular, for *ad hoc* publications.

The Ted Locket Fund is the only restricted fund held by the Society. Its purpose is to assist members with arachnological fieldwork, attendance at conferences and participation in arachnological field studies courses.

The Trustees will continue to review the Society's reserves and policy annually.

Investment Policy

The Society has continued with its policy to invest funds with the COIF Charity Deposit Fund established by the Charity Commission for England and Wales under Section 25 of the Charities Act 1993 (amended Charities Act 2011). It is considered to provide a good rate of return for the low level of risk. The Trustees review this policy on an annual basis.

Grants Policy

The Society has continued with its grants policy awarding grants within the terms of the appropriate designations and restrictions on the various funds.

Risk Management

The Trustees are responsible for overseeing the risks faced by the Society. They maintain, and review annually, a Risk Register, considering risks to financial sustainability, reputation, legal/insurance liability, and strategic objectives, and developing mitigation strategies for all major risks.

Signed on behalf of the Trustees on 9 March 2024:



Bill Parker
President and Trustee



Dr Geoff Oxford
Hon Secretary and Trustee

INDEPENDENT EXAMINER'S REPORT

Accounts for the year ended 31 December 2023. The Society's constitution requires that the annual Accounts are subject to independent examination.

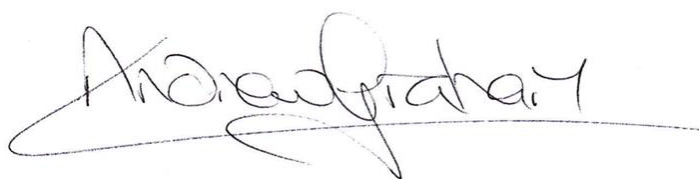
My examination of the Accounts on pages 13 to 18 was carried out in accordance with general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 and section 11(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'Andrew Graham', with a long horizontal flourish extending to the right.

Andrew Graham
Graham & Co
Accountants
24 Howe End
Kirkbymoorside
YORK
YO62 6DQ

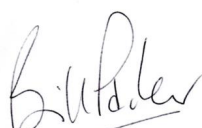
STATEMENT OF FINANCIAL ACTIVITIES

	Note	Year ended 31 December 2023			31 December
		Unrestricted	Restricted	Total	2022
		Funds	Funds	Funds	£
		£	£	£	£
Incoming resources					
Voluntary income					
Subscriptions	4	16764		16764	17482
Donations		478		478	1301
Bequests		2500		2500	300000
Charitable Activities					
Field weekend		4050		4050	2256
Grants Refund		0		0	0
Fund raising	5	20636		20636	16354
Investment income					
Interest received		15310		15310	2642
Pay Pal Fees		0		0	13
Total incoming resources		<u>59738</u>	<u></u>	<u>59738</u>	<u>340048</u>
Resources expended					
Charitable activities					
Publications	6	12698		12698	39482
Field weekend		4750		4750	2217
Bursaries and grants			1000	1000	0
Events and promotions		0		0	0
Support Costs		6964		6964	11361
Depreciation		13		13	16
Bank Charges		0		0	50
Fundraising costs					
Consultancy Fees		0		0	0
Governance costs					
		0		0	0
Total resources expended		<u>24425</u>	<u>1000</u>	<u>25425</u>	<u>53126</u>
Net incoming/(outgoing) resources		34313		34313	286922
Total funds brought forward		348330		348330	61408
Total funds carried forward		<u>382643</u>	<u></u>	<u>382643</u>	<u>348330</u>

	Note	2023			2022 £
		Unrestricted	Restricted	Total	
		Funds £	Funds £	Funds £	
Fixed assets					
Tangible assets	7	75	75	88	
Total fixed assets		75	75	88	
Current assets					
Stock of publications		3564	3564	1500	
Debtors	8	982	982	0	
Cash at bank and in hand		377336	377336	355658	
Total current assets		381882	381882	357158	
Creditors: amounts falling due within one year	9	2674	2674	8916	
Net current assets		379208	379208	348330	
Net assets		379283	379283	348330	
Funds of the charity					
Unrestricted funds					
Special purposes Fund		9349	9349	8957	
Conservation and Research Fund		3958	3958	3792	
General Fund		359878	359878	337937	
		373185	373185	350686	
Restricted funds					
Ted Locket Memorial Fund			4151	4972	
Total funds		373185	4151	355658	

The Notes to the accounts on pages 16 to 18 form part of these financial statements.

Approved by the Trustees on 9 March 2024 and signed on their behalf by:



Bill Parker
President and Trustee



James Pewtress
Honorary Treasurer and Trustee

BALANCE SHEET 2023

	<u>2023</u>	<u>2022</u>
<u>Fixed Assets</u>		
Balance forward	88	
Additions	<u>3360</u>	
	3448	
Depreciation	<u>13</u> 3435	88
<u>Current Assets</u>		
General Account	347112	332539
Special Purpose Fund	9349	8957
Conservation Fund	3958	3792
Ted Locket Memorial	4151	4972
Santander	12511	5026
Prepayments	982	0
PayPal	255	372
Stock	- <u>3564</u> 381882	<u>1500</u> 357158
	385317	357246
Creditors	<u>2674</u>	<u>8916</u>
Net Assets	<u>382643</u>	<u>348330</u>
<u>Represented by</u>		
Bought forward	348330	61408
Surplus for the year	<u>34313</u>	<u>286922</u>
Total Funds	<u>382643</u>	<u>348330</u>

NOTES TO THE ACCOUNTS

- 1 Basis of preparation
 - 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost and in accordance with:

 - the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with FRS 102
 - the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
 - the Charities Act, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - 1.2 The Society constitutes a public benefit entity as defined by FRS 102
 - 1.3 The Trustees consider that there are no material uncertainties about the Society's ability to continue as a going concern
 - 1.4 No restatement of prior years' accounts were required as a result of applying FRS 102 and the Charities SORP FRS 102

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources,
- the Trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and consultancy fees

Grants and consultancy fees are only included in the SoFA when the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

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Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

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The value of volunteer help received is not included in the accounts but is described in the Trustees' Annual Report.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2(cont'd) **ASSETS**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost. Depreciation is calculated to write down the cost in equal instalments over the expected useful life of the asset at the following rates:

Equipment – 25% or 33% per annum, straight line.

Stock of publications and promotional materials

The cost of publications and promotional material is written off to the SoFA at the time of purchase unless the material remaining at the year-end will have value in future years.

Stock is valued at the lower of cost and net realisable value.

3	Transactions with Trustees		
3.1	Trustees' expenses	2023	2022
	Number of Trustees who were paid expenses	7	0
	Nature of expense:		
	Reimbursement of travel and accommodation expenses	534	0
	Reimbursement of postage	522	134
3.2	Other payments to Trustees		
	Software annual payment		186
4	Subscriptions		
	Subscriptions	15661	16139
	Gift Aid	1103	1343
		<u>16764</u>	<u>17482</u>
5	Fundraising		
	Royalties	17420	15749
	Publications	3216	605
	Events	0	0
		<u>20636</u>	<u>16354</u>
6	Publications		
	Members Newsletter and Journal	9932	23648
	Distribution Manager	0	200
	<i>Britain's Spiders</i> J Wiley & Sons	154	220
	Handbooks	1454	
	Leaflets/FSC Charts	1158	2305
	Symposium Publication	0	13109
		<u>12698</u>	<u>39482</u>

7	Tangible fixed assets	2023	2022
7.1	Cost	Equipment	Equipment
		£	£
	Balance brought forward	2320	2320
	Additions	3360	0
	Balance carried forward	<u>5680</u>	<u>2320</u>
7.2	Accumulated depreciation		
	Equipment is depreciated at 33% or 25% pa as considered appropriate by the Trustees	Equipment	
		£	£
	Balance brought forward	2232	2216
	Charge for the year	13	16
	Balance carried forward	<u>2245</u>	<u>2232</u>
7.3	Net book value		
	Brought forward	<u>88</u>	<u>104</u>
	Carried forward	<u>75</u>	<u>88</u>
8	Debtors and prepayments	Amounts falling due within one year	
		2023	2022
		£	£
	Prepayments and accrued income	982	0
		<u>982</u>	<u>0</u>
9	Creditors and accruals	Amounts falling due within one year	
		2023	2022
		£	£
	<u>Trade creditors</u>		
	Advanced Subs	2172	2157
	Gift Aid	0	0
	Publications	250	6543
	Accountant fee	252	216
	Other creditors	0	0
	Accruals and deferred income	0	0
		<u>2674</u>	<u>8916</u>

BRITISH ARACHNOLOGICAL SOCIETY

England & Wales - Charity number 1185594

Accounts



BRITISH ARACHNOLOGICAL SOCIETY

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 December 2022

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LEGAL AND ADMINISTRATIVE DETAILS

Trustees

L. Andrews
J. Beccaloni
E. L. Bee
T. J. Berry⁴
C. Budworth
R. J. Burkmar¹
R. J. G. Dawson²
L. Fitzpatrick
R. C. Gallon³
A. H. Lavery²
P. Lee⁴
G. S. Oxford
W. J. Parker³
J. Pewtress
M. Reeve¹
P. A. Selden
D. Sherwood³
M. Skinner
M. H. Smith³

Retiring Trustees

¹Retired prior to the AGM in 2022. ²Retired by rotation at the AGM on 24 June 2022. ³Retired by rotation at the AGM on 24 June 2022 and immediately re-appointed.

New Trustees

⁴Appointed at the AGM on 24 June 2022

Principal Office

519 Huntington Road, York, YO32 9PY

Charity Registration Number

1185594

Scottish Charity Number

SC050006

Bankers

Santander UK PLC, Bridle Road, Bootle, Merseyside, L30 4GB
PayPal (UK) Ltd., Whittaker House, 2 Whittaker Ave, Richmond TW9 1EN

REVIEW OF THE SOCIETY'S ACTIVITIES DURING 2022

The BAS has always been an entirely voluntary organisation. Trustees are not remunerated, and the Society has no paid employees. Everything that it achieves is therefore dependent on the skills, hard work and dedication of volunteers. To all of them, Council remains extremely grateful.

Major events of the year (more details below) include:

- the publication of a special issue of our journal, *Arachnology*, containing papers from the successful online Murphy-Roberts Memorial Symposium held December 2021.
- the introduction of an additional membership category with BAS publications accessible online only.
- the receipt of a major legacy, which required reassessment of BAS aims and development of a new five-year strategy.

Publications

During the year, the Society published Parts 1-3 of Volume 19 of its international, scientific journal *Arachnology*, comprising some 680 pages. The number of pages in each issue of *Arachnology* continues to rise, reflecting an increasing interest in publishing in this journal. The Society receives significant remuneration from our agreement signed with BioOne in 2013, which provides on-line access to *Arachnology* to a worldwide audience of subscribing users and libraries.

A special issue of *Arachnology* (Vol. 19), issued in June 2022, contained the proceedings of a symposium held at the end of 2021 to commemorate the lives and worked of two prominent British arachnologists, John Murphy and Dr Mike Roberts. The volume covered a wide sweep of topics and comprised 24 papers (384 pages in total). Two papers considered the contributions of women to arachnology and were dedicated to Frances Murphy, John's wife and fellow arachnologist. A hard copy of this issue was sent to all BAS members. Recordings of the presentations are available on our YouTube channel and all papers are freely available *via* our website.

Numbers 153–155 of the *Newsletter of the British Arachnological Society*, containing numbers 102–104 of *Recording Scheme News*, were published during the year and together totalled 64 pages.

Six more factsheets (nos. 13 to 17) in our popular series were published online during 2022. These factsheets are particularly helpful when responding to arachnid identification requests submitted *via* email or Twitter.

Website

The BAS website continues to be well used by the public and by our members, 312 of whom are now registered on the site. Many additions were made to the site's content this year, including updated access to our new factsheets and YouTube videos, and to our Murphy Roberts symposium papers and live recordings.

Library

Since the 2022 AGM we are without a Librarian. A thorough review of the function and scope of the library is underway, given that much arachnological literature is now freely available online and the library is currently underused.

Recording and monitoring

The Society runs the national Spider Recording Scheme (SRS) and Harvestman Recording Scheme (HRS), and supports the Pseudoscorpion Recording Scheme (PRS).

The SRS currently holds almost 1,250,000 records, an increase of some 20,500 records since Richard Gallon took over administration of the scheme early this year. We continue to receive records from recorders across the UK *via* MapMate, spreadsheets or as *ad hoc* records e-mailed to the scheme. The SRS has also provided identification and record verification support to its recorders throughout the year. We are, additionally, embarking on the task of verifying spider records submitted to iRecord.

This year the HRS focused on delivering workshops and courses relating to identifying harvestmen in the field and with microscopes. During the year, seven courses and field days were delivered, encompassing specimen identification and finding harvestmen on local nature reserves. Recorders were encouraged to submit their own records and these were verified *via* iRecord and direct communication. Additional videos were added to the BAS YouTube channel and any notable observations were reported in the BAS Newsletter.

The PRS has had a few records and enquiries coming in, and Liam Andrews' Pseudoscorpion Facebook page has received a steady input, with about 75 recorders submitting sightings, observation, videos and requests for information, including some from abroad.

Species of conservation concern

The high level of activity of key recorders across the country this year has made an important contribution to arachnid conservation. The data they collect hugely improves our understanding of the status of many of our rarest species and contributes to our ability to provide the accurate assessments of conservation and rarity status that underpin conservation legislation, Red Lists, Action Plans and practical delivery.

We still await the publication by government of the list of spiders included on Schedule 5 list of the Wildlife and Countryside Act 1981 following the 2021 quinquennial review, to which we contributed evidence. The outcome will influence our future conservation, survey, and monitoring work.

In addition to survey work, we continue to contribute expertise to multi-partner conservation initiatives for three Red Listed species: the Diamond-backed Spider *Thanatus formicinus*, the Fen Raft Spider *Dolomedes plantarius* and the Ladybird Spider *Eresus sandaliatus*. The threat to the Critically Endangered Distinguished Jumping Spider *Attulus distinguendus* posed by the London Resort development application mentioned in our report last year, was lessened by withdrawal of the proposal by the developers. It is, however, expected to resurface in a reduced form in 2023.

Membership

At the end of 2022, the membership of the Society stood at 641, which includes three Complimentary Members and nine Honorary Members; all current honorary members are located in the UK. This is a small reduction on the membership total at the end of 2021 but given the current political and economic woes, is not altogether surprising.

The Society's total membership is made up of 533 UK members (552 in 2021) and 108 elsewhere (113 in 2021); the UK total includes three new Digital Members, the first to take advantage of the new membership category that was introduced in late autumn (see below).

Membership recruitment was almost the same as in 2021, with 62 new members joining the Society during the year; of these, all but two were in the UK. As the Society did not attend the Global Bird Fair at Rutland Water or the AES Exhibition at Kempton Park in 2022, almost all of these will have been recruited *via* social media, local events and training activities run by BAS representatives, or word of mouth. This demonstrates that the public are keen to learn more about spiders and other arachnids and are being persuaded to join us as a result of local ambassadors, our web presence and our communications through social media.

The new Digital Membership category was introduced late in the year following approval by the membership at the AGM, and so the membership renewal process early in 2023 will be the first opportunity that existing members will have to switch to the online option, if desired. Early indications from those members with a recurring payment mandate suggest that between 20-25% of existing members will move to the digital option.

Society activities and outputs

The Society's AGM was, held *via* Zoom on 24 June 2022 and attracted 32 members, including one from overseas. In addition to the formal meeting, those attending heard three excellent presentations on spiders by Danni Sherwood, Chris Cathrine and new Trustee, Tylan Berry. Council has agreed to retaining this formula for future AGMs, avoiding the expenditure of time and money to attend in person and thus widening access to our members worldwide.

Our annual field weekend, organised by former Trustee, Francis Farr-Cox, was based at Brent Knoll, Somerset (27th-29th May). In total, 27 people attended the weekend, for all or some of the time. Talks were given on rare spiders and harvestmen in the Plymouth area (John Walters) and on the habitats and management of some of the arranged field sites (Alys Laver & Phil Thorpe). During the weekend, a beginners spider identification workshop was attended by seven people.

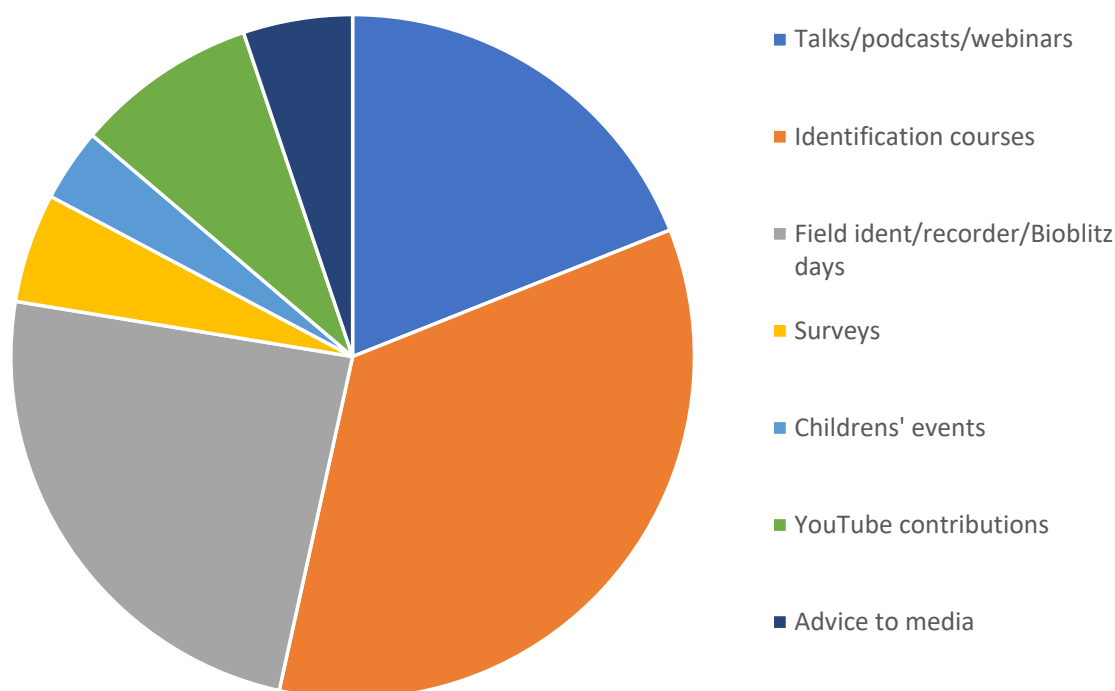
During the year, Francis Farr-Cox has continued to produce identification guides to species new to Britain since the seminal work *Spiders of Great Britain and Ireland* by Mike Roberts was published (1985-1987). These are freely available online (<https://britishspiders.org.uk/spiders-not-in-roberts>) and are designed to be printed out and inserted into the hardback volumes.

Our social media presence continues to play an important role in raising the profile of the Society. It is the main plank of our outreach capacity for all aspects of arachnology – we remain very grateful to all those contributing time and expertise to our website, Twitter and YouTube accounts. Our Twitter following grew to over 11,000 during the year but we suffered a net loss of around 500 as people moved to other platforms following Elon Musk's take-over of the platform. We keep our Twitter presence under review and have contingency plans in place in the event of a failure of the platform. During the year, we expanded our social media offering by launching a BAS YouTube channel featuring a growing number of videos on a wide range of arachnological topics (youtube.com/c/BritishArachnologicalSociety).

Our work to engage children continued *via* our involvement with the magazine of the Bug Club, the junior wing of the Amateur Entomological Society; during 2022, a number of arachnological articles was published. These articles are all freely available on 'Cobweb Corner', the page for younger people on our website.

The Society's voluntary network of Mentors and Regional Coordinators has continued its important role. Mentors offer practical advice to new members who request guidance with identification etc. and Regional Coordinators organise regional public events, often in collaboration with other

organisations. In addition, other members of Council have contributed to the Society’s outreach during the year. These activities included, *inter alia*, talks to the public, events for children, identification workshops, production of webinars and YouTube content, podcasts, solicited articles, field days and participation in Bioblitz days (illustrated below).



In all, at least 58 activities with some public interactions were facilitated.

As in previous years, we published our triannual wildlife report columns on British arachnids in the well-respected journal *British Wildlife*. These columns promote the Society and arachnology among both amateur naturalists and conservation professionals.

Grants awarded

One application was received during 2022 from an extremely well qualified Masters student wishing to attend an international field techniques and identification workshop in Greece during 2023. Attending this course will undoubtedly help her ambition to pursue a doctorate in arachnology. A sum of £1000 was granted to pay for the course fee and provide a contribution towards her travel costs.

Legacy

As mentioned above, a major influence on the Society during the year was the receipt of a substantial legacy. This legacy, from the estate of the late John Murphy, was expected but the magnitude was not (£300,000). The Society engaged Susan Hughes (Susan Hughes Consultancy Ltd), who has advised many environmental charities on financial matters, to look at the BAS’s operation

and suggest how we could best use this money to pursue our aims and ambitions. After consultation with the Society's Strategy Sub-committee, she produced a report which was considered at a face-to-face meeting between Susan and the full BAS Council, held in Oxford on 8th-9th October. Priorities were suggested for future developments (see below).

FUTURE DEVELOPMENTS

The main activities for 2023 and beyond relate to the development of our strategy in the wake of the Murphy legacy. It is recognized that the Society needs a year to work on and finalise its strategy, but three broad areas have been identified for action during 2023 *viz.* understanding our current membership, reviewing the future of all aspects of the recording schemes, and refocussing the content and updating the look of the Newsletter. Working groups have been set up to progress each of these areas and report back to Council.

Factsheets

With the re-establishment of more face-to-face public events, the new batch of factsheets will be printed as hard copies early in 2023.

Noble False Widow Spider

A *British Wildlife* article is in preparation by past President Alastair Lavery, President Lawrence Bee and trustee Leah Fitzpatrick on the topical issue of False widow spiders and their medical importance.

Species accounts

Recording the changing distributions of all the arachnid groups covered by the Society, and informing the conservation of our rarest species, will continue to be at the forefront of BAS activities. An ongoing aspiration is to complete the major task of updating the species accounts for spiders on the SRS website. Although phenology and distributional data are refreshed frequently, the original species accounts now lag. Like all our work, this major undertaking relies on the time and effort of volunteers. It will form part of an updating of the Scheme's website resulting from the legacy review (above).

SERIOUS INCIDENT REPORTS

No serious incidents took place during the period covered by this report.

MANAGEMENT OF RISK

The Society discussed and updated its *Risk Review* at the autumn Council meeting in 2022.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when planning and managing the Society's resources during the year.

REVIEW OF FINANCIAL ACTIVITY

The results for the year are set out in the following Statement of Financial Activity and Balance Sheet, with accompanying notes.

In summary, Income across all funds amounted to £340,048 and Expenditure £53,126 giving an overall Surplus of £286,922. The finances of the society received a boost this year with the £300,000 from the John Murphy legacy and, as stated above, plans for the next few years will decide how we spend/invest the money. The money is currently in our General Fund deposit account. As ever, our biggest outlay was for publications. As well as the one-off special issue for the Murphy-Roberts Symposium (above) presentations there was a payment for the 'Autumn' 2021 publications that were delayed in distribution. Consultancy fee and Legacy Meeting payments were additional to our usual expenditure, arising from the Murphy legacy. We continued our yearly donation to the World Spider Catalogue and our payment for Manuscript Manager (when authors submit a manuscript to our journal *Arachnology*, it is dealt with online through this system), when necessary. Our primary income came from subscriptions and royalty payments from BioOne and from Princeton University Press (for *Britain's Spiders*). Interest on our legacy will add to our yearly income. We continue to maintain a two-year reserves policy to cover unforeseen issues with income.

Membership Subscription rates continue to cover the Society's running costs for the year, excluding publication costs, but including direct membership costs. We continue to encourage Direct Debit payments for subscriptions.

Reserves Policy

The Society has again carried out its annual review of its Reserves Policy in line with Charity Commission Guidelines and is continuing with the process, begun in 2015, of bringing the structure and designations on all unrestricted funds more up to date with the Society's needs.

The General Fund is an unrestricted and undesignated fund which covers the normal running of the Society including the publishing and despatching of its triannual Journal and Newsletter. The fund is largely generated through member's subscriptions and publication royalties with occasional legacy income. Council still considers it prudent to maintain the reserve on this fund equivalent to two years expenditure on the membership publications and administration overheads.

The Conservation and Research Fund is an unrestricted designated fund created to provide grants to members for survey, recording and conservation work.

The Special Purposes Fund is an unrestricted designated fund and is intended for purposes other than the normal running of the Society, particularly *ad hoc* publications.

The Ted Locket Fund is the only restricted fund held by the Society. Its purpose is to assist members with arachnological fieldwork, attendance at conferences and participation in arachnological field studies courses.

The Trustees will continue to review the Society's reserves and policy annually.

Investment Policy

The Society has continued with its policy to invest funds with the COIF Charity Deposit Fund established by the Charity Commission for England and Wales under Section 25 of the Charities Act 1993 (amended Charities Act 2011). It is considered to provide a good rate of return for the low level of risk. The Trustees review this policy on an annual basis.

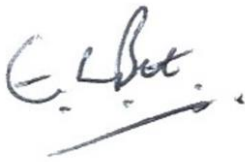
Grants Policy

The Society has continued with its grants policy awarding grants within the terms of the appropriate designations and restrictions on the various funds.

Risk Management

The Trustees are responsible for overseeing the risks faced by the Society. They maintain, and review annually, a Risk Register, considering risks to financial sustainability, reputation, legal/insurance liability, and strategic objectives, and developing mitigation strategies for all major risks.

Signed on behalf of the Trustees on 29 April 2023



Lawrence Bee
President and Trustee



Dr Geoff Oxford
Hon Secretary and Trustee

INDEPENDENT EXAMINER'S REPORT

Accounts for the year ended 31 December 2022. The Society's constitution requires that the annual Accounts are subject to independent examination.

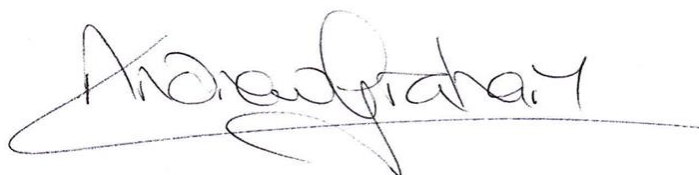
My examination of the Accounts on pages 12 to 17 was carried out in accordance with general directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 and section 11(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in blue ink that reads "Andrew Graham". The signature is written in a cursive style and is underlined with a single horizontal line.

Andrew Graham
Graham & Co
Accountants
24 Howe End
Kirkbymoorside
YORK
YO62 6DQ

STATEMENT OF FINANCIAL ACTIVITIES

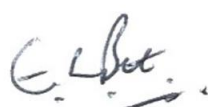
		Year ended 31 December 2022			31 December
		Unrestricted	Restricted	Total	2021
		Funds	Funds	Funds	
Note		£	£	£	£
Incoming resources					
Voluntary income					
	4	17482		17482	13384
		1301		1301	1356
		300000		300000	0
Charitable Activities					
		2256		2256	4155
	5	16354		16354	11881
Investment income					
		2594	48	2642	7
		13		13	10
		<u>340000</u>	<u>48</u>	<u>340048</u>	<u>30793</u>
Resources expended					
Charitable activities					
	6	39482		39482	20717
		2217		2217	3830
		0			0
		9876		9876	2819
		16		16	18
		50		50	25
Fundraising costs					
		1485		1485	224
		<u>53126</u>	<u></u>	<u>53126</u>	<u>27409</u>
		286922			3384
		61408			58024
		<u>348330</u>	<u></u>	<u></u>	<u>61408</u>

STATEMENT OF FINANCIAL ACTIVITIES (CONT.)

	Note	2022			2021
		Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	£	£
Fixed assets					
Tangible assets	7	88		88	104
Total fixed assets		<u>88</u>		<u>88</u>	<u>104</u>
Current assets					
Stock of publications		1500		1500	1748
Debtors	8				0
Cash at bank and in hand		350686	4972	355658	70823
Total current assets		<u>352186</u>	<u>4972</u>	<u>357158</u>	<u>72571</u>
Creditors: amounts falling due within one year	9	8916		8916	11267
Net current assets		343270	4972	348242	61304
Net assets		<u>63832</u>	<u>4972</u>	<u>348330</u>	<u>61408</u>
Funds of the charity					
Unrestricted funds					
Special purposes Fund		8957		8957	8870
Conservation and Research Fund		3792		3792	3755
General Fund		337937		337937	53274
		<u>350686</u>		<u>350686</u>	<u>65899</u>
Restricted funds					
Ted Locket Memorial Fund			4972	4972	4924
Total funds		<u>350686</u>	<u>4972</u>	<u>355658</u>	<u>70823</u>

The Notes to the accounts on pages 15 to 17 form part of these financial statements.

Approved by the Trustees on 29th April 2023 and signed on their behalf by:



Lawrence Bee
President and Trustee



James Pewtress
Honorary Treasurer and Trustee

BALANCE SHEET 31 DECEMBER 2022

	2022		2021	
<u>Fixed Assets</u>				
	104		122	
Depreciation	<u>16</u>	88	<u>18</u>	104
<u>Current Assets</u>				
General Account	332539		30068	
Special Purpose Fund	8957		8870	
Conservation Fund	3792		3755	
Ted Locket Memorial	4972		4924	
Santander	5026		23065	
PayPal	372		141	
Stock	<u>1500</u>	<u>357158</u>	<u>1748</u>	<u>72571</u>
		357246		72675
Creditors		<u>8916</u>		<u>11267</u>
Net Assets		<u>348330</u>		<u>61408</u>
<u>Represented by</u>				
Brought forward		61408		58024
Surplus/Deficit for the year		<u>286922</u>		<u>3384</u>
Total Funds		<u>348330</u>		<u>61408</u>

NOTES TO THE ACCOUNTS

- 1 Basis of preparation
 - 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost and in accordance with:

 - the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with FRS 102
 - the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
 - the Charities Act, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - 1.2 The Society constitutes a public benefit entity as defined by FRS 102
 - 1.3 The Trustees consider that there are no material uncertainties about the Society's ability to continue as a going concern
 - 1.4 No restatement of prior years' accounts were required as a result of applying FRS 102 and the Charities SORP FRS 102

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources,
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and consultancy fees

Grants and consultancy fees are only included in the SoFA when the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

NOTES TO THE ACCOUNTS (CONT.)

2(cont'd) ASSETS

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost.

Depreciation is calculated to write down the cost in equal instalments over the expected useful life of the asset at the following rates:

Equipment – 25% or 33% per annum, straight line.

Stock of publications and promotional materials

The cost of publications and promotional material is written off to the SoFA at the time of purchase unless the material remaining at the year-end will have value in future years.

Stock is valued at the lower of cost and net realisable value.

3	Transactions with Trustees		
3.1	Trustees' expenses	2022	2021
	Number of Trustees who were paid expenses	6	7
	Nature of expense:		
	Reimbursement of travel and accommodation expenses	133	0
	Reimbursement of postage	417	134
3.2	Other payments to Trustees		
	Software annual payment	186	0
4	Subscriptions		
	Subscriptions	16139	14458
	Gift Aid	1343	1350
		<u>17482</u>	<u>15808</u>
5	Fundraising		
	Royalties	15749	10117
	Publications	605	1764
	Events	0	0
		<u>16354</u>	<u>11881</u>
6	Publications		
	Members Newsletter and Journal	23648	18958
	Distribution Manager	200	300
	J Wiley & Son	220	0
	Leaflets/FSC Charts	2305	75
	Symposium Publication	13109	0
		<u>39482</u>	<u>18958</u>

NOTES TO THE ACCOUNTS (CONT.)

7	Tangible fixed assets	2022	2021
7.1	Cost	Equipment	Equipment
		£	£
	Balance brought forward	2320	2,320
	Additions		
	Balance carried forward	<u>2320</u>	<u>2,320</u>
7.2	Accumulated depreciation		
	Equipment is depreciated at 15% pa as considered appropriate by the trustees		
		Equipment	Equipment
		£	£
	Balance brought forward	2216	2198
	Charge for the year	16	18
	Balance carried forward	<u>2232</u>	<u>2216</u>
7.3	Net book value		
	Brought forward	<u>104</u>	<u>122</u>
	Carried forward	<u>88</u>	<u>104</u>
8	Debtors and prepayments	Amounts falling due within one year	
		2022	2021
		£	£
	Prepayments and accrued income	0	0
		<u>0</u>	<u>0</u>
9	Creditors and accruals	Amounts falling due within one year	
		2022	2021
		£	£
	<u>Trade creditors</u>		
	Advanced Subs	2157	3178
	Gift Aid	0	1343
	Publications	6543	6542
	Accountant fee	216	204
	Other creditors	0	0
	Accruals and deferred income	0	0
		<u>8916</u>	<u>11267</u>

BRITISH ARACHNOLOGICAL SOCIETY

England & Wales - Charity number 1185594

Accounts



BRITISH ARACHNOLOGICAL SOCIETY

REPORT AND FINANCIAL STATEMENTS

31 December 2021

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LEGAL AND ADMINISTRATIVE DETAILS

Trustees

L. Andrews³
J. Beccaloni²
E. L. Bee
C. Budworth³
R. J. Burkmar²
R. J. G. Dawson
F. L. Farr-Cox¹
L. Fitzpatrick³
R. C. Gallon
P. R. Harvey¹
A. H. Lavery
G. S. Oxford
W. J. Parker
R. J. Pearce¹
J. Pewtress²
M. Reeve³
P. A. Selden
D. Sherwood³
M. Skinner³
M. H. Smith

Retiring Trustees

¹Retired by rotation at the AGM on 5 June 2021. ²Retired by rotation at the AGM on 5 June 2021 and immediately re-appointed.

New Trustees

³Appointed at the AGM on 5 June 2021

Principal Office

519 Huntington Road
York, YO32 9PY

Charity Registration Number

1185594

Scottish Charity Number

SC050006

Bankers

Santander UK PLC
Bridle Road
Bootle
Merseyside, L30 4GB

PayPal (UK) Ltd.
Whittaker House,
2 Whittaker Ave,
Richmond TW9 1EN

REVIEW OF THE SOCIETY'S ACTIVITIES DURING 2021

The BAS has always been an entirely voluntary organisation. Trustees are not remunerated and the Society has no paid employees. Everything that it achieves is dependent on the skills, hard work and dedication of volunteers; to all of them, Council remains extremely grateful. During the year, we transferred our website to a more modern platform and a new membership database was written by one of our (now) Trustees (for more details see below). In refreshing our website content, we introduced a page devoted to Trustees, including photographs and short biographies of each.

Publications

During the year, the Society published Parts 7-9 of Volume 18 of its international, scientific journal *Arachnology*, comprising some 428 pages. The number of pages in each issue of *Arachnology* continue to rise, reflecting an increasing interest in publishing in our journal. Our agreement signed with BioOne in 2013 continued to provide on-line access to *Arachnology* to a worldwide audience of subscribing users and libraries. The Society receives remuneration both from a share in BioOne's income from subscriptions to their service, and a *pro rata* income based on the number of hits on *Arachnology* on their web site.

Numbers 150–152 of the *Newsletter of the British Arachnological Society*, containing numbers 99–101 of the *Spider Recording Scheme News*, were published during the year and together totalled 72 pages. *The Newsletter*, which also incorporates the *Harvestman Recording Scheme News*, included eight articles on harvestmen as well as two on pseudoscorpions.

Our *Arachnologist's Handbook*, issued as a third edition at the very end of 2019, continues to act as an important and well-received resource for practicing arachnologists. It is available as a pdf online for all members to download. Hard copies are sent to newly-joined members as part of their welcome to the Society and are also available for purchase by both members and non-members *via* our website. A reprint of 250 copies had to be ordered towards the end of the year.

Website

In March 2021 we launched a completely new website based on Drupal 8 technology. The new website - available from the same domain (<https://britishspiders.org.uk/>) - replaced our previous one, which was based on an old version of MediaWiki and had become insecure and difficult to maintain. The new website had been under development for 11 months. We also applied a security certificate to the website (so the address became https rather than http).

Initially the new website aimed to replicate the content and functionality of the old one, although the new technology brought several advantages from the start enabling us, for example, to provide a vastly improved online library (<https://www.britishspiders.org.uk/library-search>). This not only enhanced the experience of people using it, but those maintaining it can now enter articles and associated PDFs etc from a single interface.

Another big advantage of Drupal is its simpler user management system. Users now have more control over their account with facilities such as automated password reset if they forget their password. Different website management tasks have been delegated to different council members. For example the Membership Secretary is responsible for controlling the status of users who have applied for a website account. Anyone can use the site, but only logged in users (i.e. members recognised by the membership secretary) have access to features such as the online library. There are currently 213 registered users on the site (22/01/2022).

Since the site has gone live we have also introduced several new 'content types' including:

- Council members - so people can see who does what on council
- Videos - to embed BAS endorsed YouTube videos
- 'Spiders not in Roberts' - to provide access to a new series of articles on identifying spiders that are not included in *The Spiders of Great Britain and Ireland*.

Library

Access to the BAS Library, at Liverpool's World Museum, has again been greatly affected by Covid-19 restrictions. No physical additions have been possible, and only a few additions have been made to the online collection. Equally, no physical loans have been made and very few of the online resources have been requested. A review of the future of the library is underway.

Recording and monitoring

The Society runs the national Spider Recording Scheme (SRS) and Harvestman Recording Scheme (HRS), and supports the Pseudoscorpion Recording Scheme (PRS). The SRS is ably underpinned by a network of voluntary Area Organisers, who advise on species identification and receive and submit records for the SRS database. The SRS has undergone major changes in management over the year. 2021 saw the retirement of Peter Harvey, who had run the Spider Recording Scheme since 1999. He ran it with enormous thoroughness and efficiency, and instigating many innovations in the development of its very widely acclaimed website. By the time he retired, the scheme held well over a million records of British spiders; we are immensely grateful for his hard work and achievements. Matt Prince took over from Peter Harvey in a caretaker role during 2021, before Richard Gallon, Newsletter Editor since 2004, became the new head of the scheme at the end of the year. We are grateful to Matt for his time and expertise and look forward to the further development of the scheme under Richard's leadership. Because of these changes, the statistics previously provided in this report are not readily available for the year.

This year the Harvestman Recording Scheme (HRS), under the leadership of Meg Skinner since 2020, focused on gathering and verifying records by examining specimens, online correspondence and *via* iRecord. Due to the continuing pandemic, face-to-face workshops and events had still not been possible, for harvestmen as well as spiders. Videos about recording and survey techniques were added to the new BAS YouTube channel (see below). Records were added to the updated HRS species pages.

It was a quiet 2021 for the Pseudoscorpion Recording Scheme (PRS), with few records apart from the few dependable recorders. The Facebook page, run by Liam Andrews, has been steadily busy with many 'newbies' finding specimens. No notable or new to the UK species were reported this year.

Species of conservation concern

During the year we have been involved in providing advice to the Joint Nature Conservation Committee on spiders that should be protected by law under Schedule 5 of the Wildlife and Countryside Act, which is undergoing its seventh quinquennial review. We have also been involved with the initial stages of a new, national *State of Nature* report, expected to be published in 2023, and contributed to a multi-author review of *Spider conservation in Europe*, published in the journal *Biological Conservation*. At a more local level, we have contributed a chapter on spiders to the report *Kent State of Nature 2021* and submitted a representation in relation to the application for development consent for The London Resort (better known as the Swanscombe peninsula). This

very varied site supports several species of conservation concern and is the only British site for the Critically Endangered Distinguished Jumping Spider *Attulus distinguendus*.

After a year's delay, our work on the Diamond-backed Spider *Thanatus formicinus* at the National Trust's Clumber Park, its only currently-known British site, resumed in October. As well as updating our survey, we trained a new group of local volunteers in survey methods and began work on national and local action plans for the species' conservation. We also continued to input to the successful, ongoing national conservation initiatives for Fen Raft Spider *Dolomedes plantarius* and Ladybird Spider *Eresus sandaliatus*. Despite the continuing constraints of Covid-19, our recorders maintained a high level of survey activity across the country, hugely improving our understanding of the status of many of our rarest species.

Membership activities and recruitment

At the end of December 2021 the membership of the Society stood at 665, which includes five Complimentary Members and 10 Honorary Members, all of the latter being in the UK. Hence, total membership is 48 lower than the figure at the end of 2020, and is the first time for five years that membership has dropped. Despite the decline, it is worth pointing out that our total membership in 2021 was still higher than the membership total in 2019.

The breakdown of membership was 552 UK members (598 in 2020) and 113 from overseas (115 in 2020). Included in the total membership figure are the 64 new members that were recruited during 2021 of which 56 are in the UK and 8 overseas. It should be remembered that despite these new members, the total membership declined by 48; that means that 112 of our subscribing members in 2020 did not renew their membership in 2021 (15.7% of the membership).

Although it is probably fair to assume that the cancellation of our main public-facing events in 2021 (e.g. the Bird Fair and the AES Exhibition) will have had a negative effect upon our visibility and recruitment, it would be wrong to attribute that as the main reason for the decline. We continue to engage with the public through Twitter and attract new members to the Society (recruitment in 2021 was only very slightly lower than in each year from 2017 to 2019) but the majority do not remain as members for more than a couple of years. It's very likely that non-renewal was also higher in 2021 as the economic effects of the pandemic began to take their toll. A small working group led by the Membership Officer has been asked by Council to look at what we offer as benefits to our members and whether this should be modified to reflect the changing profile of our membership.

The coronavirus pandemic continued to curtail practical and social activities during the year. The Society's AGM was, held *via* Zoom on 5 June 2021 and attracted an unprecedented 34 members, far more than used to attend AGMs when they were in-person and tied to our annual field weekend. In addition to the formal meeting, those attending heard three excellent presentations on spiders, harvestmen and pseudoscorpions, two given by new Trustees. The success of this led Council to consider retaining this formula for future AGMs, avoiding the expenditure of time and money to attend in person and thus widening access to our members.

A separate field weekend was organised at National Trust's Clumber Park, Nottinghamshire; an event that was cancelled because of Covid restrictions in 2020. It took place from 1 to 3 October, 2021 and was attended by 24 people. The big draw was to see the Diamond-backed Spider *Thanatus formicinus* at its only known locality in Britain, but many more uncommon species were found in the vicinity, including the very rare *Mastigusa macrophthalma* in Sherwood Forest.

All of the courses, shows and other public events normally attended during the year did not take place. Indeed, we learned that after two cancelled years the Rutland Birdfair, by far our largest

recruitment and public education event of the year, would no longer be organised, for understandable financial and environmental reasons. If successful, a planned successor event may prove to be a suitable replacement for the Society.

One major event this year was an international symposium, organised by the Society and conducted *via* Zoom on Friday 3rd December. It celebrated the lives of two of Britain's leading arachnologists, John Murphy and Mike Roberts, who both died around the start of 2021, and of Frances Murphy, who died in 1995. Our President, Lawrence Bee, opened proceedings and was followed by fifteen speakers who covered a range of topics, many of which related back to the work of John and Mike. Speaker affiliations spanned the globe with contributions from Asia, Europe, Africa and North and South America. Two papers were specifically about the much-neglected role of women in arachnology including, of course, Frances Murphy. Recordings of the presentations have been uploaded to the BAS YouTube channel (see below) and the majority, with additional contributions, will be published in a special issue of *Arachnology* planned for summer 2022. The Society owes its sincere thanks to the small team who organised this event.

Between 1985-1987, Mike Roberts published his important work *The spiders of Great Britain and Ireland* (3 vols), which became the gold standard for identifying all British spider species. Inevitably, this work has become less comprehensive over time as new species have been discovered in the British Isles. During the year, past Trustee Francis Farr-Cox initiated a project to bridge this gap, with the intention of publishing PDFs on the BAS/SRS websites illustrating the key identification features (mostly genitalia) of the more than 50 'missing' species. Some species accounts have been added, with others in the pipeline (see: <https://britishspiders.org.uk/spiders-not-in-roberts>). This is an important service the BAS can offer the arachnological community.

Our scientific expertise was offered to the Darwin Tree of Life Initiative (DToL), which aims to fully DNA sequence every non-microbial species in Britain. In collaboration with the Natural History Museum, London, (one of the partner organisations in the DToL) we have supplied identified, live specimens as representatives of spider families, for the first stage of the project. We anticipate greater collaboration in the year(s) to come.

Our social media presence played an increasingly important role in raising the profile of the Society and represents a step change in our outreach capacity on all aspects of arachnology. Our Twitter following grew to around 9,500; the Society remains very grateful to the committed and enthusiastic team that run our account, particularly in the very demanding circumstances of the last two years. The front page of our website now features Tweets to and from @Britishspiders, which are automatically updated, providing constant interest. During the year, we expanded our social media offering by launching a BAS YouTube channel featuring a growing number of videos on a wide range of arachnological topics (youtube.com/c/BritishArachnologicalSociety). The Society's Google Group for sharing opinions and advice on all aspects of arachnid biology also continued to provide invaluable support and advice for both new members and experienced arachnologists.

Our work to engage children continued *via* our involvement with the magazine of the Bug Club, the junior wing of the Amateur Entomological Society; during 2021 a number of arachnological articles was published. These articles are all freely available on 'Cobweb Corner', the page for younger people on the Society's website.

The Society now has a voluntary network of 23 Mentors and nine Regional Coordinators, who also act as mentors. Mentors offer practical advice to new members and, in normal years, Regional Coordinators organise regional public events, often in collaboration with other organisations.

Finally, we published our regular, now triannual, wildlife report columns on British arachnids in the

well-respected journal *British Wildlife*. These columns promote the Society and arachnology among both amateur naturalists and conservation professionals.

GRANTS

No grants were awarded during 2021.

FUTURE DEVELOPMENTS

Spring will see additional titles published in our very popular factsheet series: Nursery Web Spider (*Pisaura mirabilis*), Flower Crab Spider (*Misumena vatia*), Woodlouse spiders (*Dysdera* spp), Purseweb Spider (*Atypus affinis*), Laceweb weavers (*Amaurobius* spp.) and Money spiders. Current plans, in the continuing presence of coronavirus, are to publish the new factsheets on our website in the first instance, with printed copies produced later if there is a demand.

A series of harvestman workshops is planned to offer face-to-face tuition in the field and lab. By this time some short species identification sheets will have been published which can be used during these events. These will also complement a new edition of the Field Studies Council chart for harvestmen currently being prepared by Paul Richards.

A *British Wildlife* article is in preparation by past President Alastair Lavery on the topical issue of false widow spiders and their medical importance.

Recording the changing distributions of all the arachnid groups covered by the Society, and informing the conservation of our rarest species, will continue to be at the forefront of BAS activities. An ongoing aspiration is to complete the major task of updating the species accounts for spiders on the SRS website. Although phenology and distributional data are refreshed frequently, the original species accounts now lag behind. Like all of our work, this major undertaking relies on the time and effort of volunteers.

SERIOUS INCIDENT REPORTS

No serious incidents took place during the period covered by this report.

MANAGEMENT OF RISK

The Society discussed and updated its *Risk Review* at the autumn Council meeting in 2021.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when planning and managing the Society's resources during the year.

REVIEW OF FINANCIAL ACTIVITY

The results for the year are set out in the following Statement of Financial Activity and Balance Sheet, with accompanying notes. In summary, Income across all funds amounted to £33,217 and Expenditure £27,409 giving an overall Surplus of £5808. Our income was mainly from subscriptions, royalties, payments for the field weekend and increase in donations. Expenditure was down, due to the late mailing of the autumn publications resulting in the relevant invoices from Lings not being received and paid until 2022. This together with forward subscriptions received in 2020 and Gift Aid overpayment appear in the Creditors (Note 9)

Membership Subscription rates continue to cover the Society's running costs for the year, excluding publication costs, but including direct membership costs. We continue to encourage Direct Debit payments for subscriptions.

Money across all accounts is £70,824 which puts the Society in a sound financial position. This includes a Reserve fund of £50,000.

Reserves Policy

The Society has again carried out its annual review of its Reserves Policy in line with Charity Commission Guidelines and is continuing with the process of bringing the structure and designations on all unrestricted funds more up to date with the Society's needs begun in 2015.

The General Fund is an unrestricted and undesignated fund which covers the normal running of the Society including the publishing and despatching of its triannual Journal and Newsletter. The fund is largely generated through member's subscriptions and publication royalties. Council still considers it prudent to maintain the reserve on this fund equivalent to two years expenditure on the membership publications and administration overheads.

The Conservation and Research Fund is an unrestricted designated fund created to provide grants to members for survey, recording and conservation work.

The Special Purposes Fund is an unrestricted designated fund and is intended for purposes other than the normal running of the Society and, in particular, for *ad hoc* publications.

The Ted Locket Fund is the only restricted fund held by the Society. Its purpose is to assist members with arachnological fieldwork, attendance at conferences and participation in arachnological field studies courses.

The Trustees will continue to review the Society's reserves and policy annually.

Investment Policy

The Society has continued with its policy to invest funds with the COIF Charity Deposit Fund established by the Charity Commission for England and Wales under Section 25 of the Charities Act 1993 (amended Charities Act 2011). It is considered to provide a good rate of return for the low level of risk. The Trustees review this policy on an annual basis.

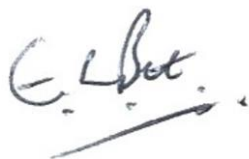
Grants Policy

The Society has continued with its grants policy awarding grants within the terms of the appropriate designations and restrictions on the various funds.

Risk Management

The Trustees are responsible for overseeing the risks faced by the Society. They maintain, and review annually, a Risk Register, considering risks to financial sustainability, reputation, legal/insurance liability, and strategic objectives, and developing mitigation strategies for all major risks.

Signed on behalf of the Trustees on 2 April 2022:



Lawrence Bee
President and Trustee



Dr Geoff Oxford
Hon Secretary and Trustee

INDEPENDENT EXAMINER'S REPORT

Accounts for the year ended 31 December 2021. The Society's constitution requires that the annual Accounts are subject to independent examination.

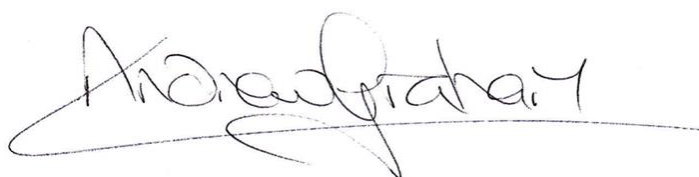
My examination of the Accounts on pages 12 to 17 was carried out in accordance with general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 and section 11(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'Andrew Graham', with a long horizontal flourish extending to the right.

Andrew Graham
Graham & Co
Accountants
24 Howe End
Kirkbymoorside
YORK
YO62 6DQ

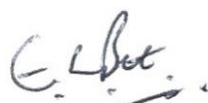
STATEMENT OF FINANCIAL ACTIVITIES

	Note	Year ended 31 December 2021			31 December 2020
		Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	£	
Incoming resources					
Voluntary income					
Subscriptions	4	15808			18321
Donations		1356			359
Bequests		0			0
Charitable Activities					
Field weekend		4155			5675
Grants Refund					971
Fund raising	5	11881			13069
Investment income					
Interest received		7			125
Pay Pal Fees		10			0
Total incoming resources		<u>33217</u>	<u></u>	<u></u>	<u>38520</u>
Resources expended					
Charitable activities					
Publications	6	20717			33414
Field weekend		3830			5653
Bursaries and grants		0			0
Events and promotions		0			0
Support Costs		2819			3613
Depreciation		18			21
Meeting Costs		0			0
Bank Charges		25			
Fundraising costs					
Consultancy Fees					224
Governance costs					
Total resources expended		<u>27409</u>	<u></u>	<u></u>	<u>42945</u>
Net incoming/(outgoing) resources		5808			-4425
Total funds brought forward		58024			62449
Total funds carried forward		<u>63832</u>	<u></u>	<u></u>	<u>58024</u>

	Note	2021			2020
		Unrestricted Funds	Restricted Funds	Total Funds	£
		£	£	£	£
Fixed assets					
Tangible assets	7	104			122
Total fixed assets		<u>104</u>			<u>122</u>
Current assets					
Stock of publications		1748			674
Debtors	8				0
Cash at bank and in hand		70824			60830
Total current assets		<u>72572</u>			<u>61504</u>
Creditors: amounts falling due within one year	9	11267			3602
Net current assets		63728			57902
Net assets		<u>63832</u>			<u>58024</u>
Funds of the charity					
Unrestricted funds					
Special purposes Fund		8870			8869
Conservation and Research Fund		3755			3754
General Fund		46283			40477
		<u>58908</u>			<u>53100</u>
Restricted funds					
Ted Locket Memorial Fund			4924		4924
Total funds			<u>63832</u>		<u>58024</u>

The Notes to the accounts on pages 15 to 17 form part of these financial statements.

Approved by the Trustees on 2 April 2022 and signed on their behalf by:



Lawrence Bee
President and Trustee



James Pewtress
Honorary Treasurer and Trustee

BALANCE SHEET 2021

	<u>2021</u>	<u>2020</u>
<u>Fixed Assets</u>	104	122
<u>Current Assets</u>		
General Account	30068	30064
Special Purpose Fund	8870	8869
Conservation Fund	3755	3754
Ted Locket Memorial	4924	4924
Santander	23065	13170
Prepayments	0	0
PayPal	141	49
Stock	- <u>1748 72571</u>	<u>674 61504</u>
	72675	61626
Creditors	<u>11267</u>	<u>3602</u>
Net Assets	<u>61408</u>	<u>58024</u>
<u>Represented by</u>		
Bought forward	58024	62499
Surplus for the year	<u>5808</u>	<u>4425</u>
Total Funds	<u>63832</u>	<u>58024</u>

NOTES TO THE ACCOUNTS

- 1 Basis of preparation
 - 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost and in accordance with:

 - the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with FRS 102
 - the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
 - the Charities Act, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - 1.2 The Society constitutes a public benefit entity as defined by FRS 102
 - 1.3 The Trustees consider that there are no material uncertainties about the Society's ability to continue as a going concern
 - 1.4 No restatement of prior years' accounts were required as a result of applying FRS 102 and the Charities SORP FRS 102

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources,
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and consultancy fees

Grants and consultancy fees are only included in the SoFA when the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

ASSETS

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost.

Depreciation is calculated to write down the cost in equal instalments over the expected useful life of the asset at the following rates:

Equipment – 25% or 33% per annum, straight line.

Stock of publications and promotional materials

The cost of publications and promotional material is written off to the SoFA at the time of purchase unless the material remaining at the year-end will have value in future years.

Stock is valued at the lower of cost and net realisable value.

3	Transactions with Trustees		
3.1	Trustees' expenses	2021	2020
	Number of Trustees who were paid expenses	2	7
	Nature of expense:		
	Reimbursement of travel and accommodation expenses	0	0
	Reimbursement of postage	134	316
3.2	Other payments to Trustees	0	0
4	Subscriptions		
	Subscriptions	14458	17003
	Gift Aid	1350	1318
		<u>15808</u>	<u>18321</u>
5	Fundraising		
	Royalties	10117	10055
	Publications	1764	2941
	Events	0	73
		<u>11881</u>	<u>13069</u>
6	Publications		
	Members Newsletter and Journal	20642	29289
	Manuscript Manager	0	2113
	<i>Britain's Spiders</i>	0	0
	Leaflets/FSC Charts	75	75
	<i>Arachnology</i> Journal	0	1937
		<u>20717</u>	<u>33414</u>

7	Tangible fixed assets	2021	2020
7.1	Cost	Equipment	Equipment
		£	£
	Balance brought forward	2320	2,320
	Additions		
	Balance carried forward	<u>2320</u>	<u>2,320</u>
7.2	Accumulated depreciation		
	Equipment is depreciated at 15% pa as considered appropriate by the trustees	Equipment	
		£	£
	Balance brought forward	2198	2177
	Charge for the year	18	21
	Balance carried forward	<u>2216</u>	<u>2198</u>
7.3	Net book value		
	Brought forward	<u>122</u>	<u>143</u>
	Carried forward	<u>104</u>	<u>122</u>
8	Debtors and prepayments	Amounts falling due within one year	
		2021	2020
		£	£
	Prepayments and accrued income	0	0
		<u>0</u>	<u>0</u>
9	Creditors and accruals	Amounts falling due within one year	
		2021	2020
		£	£
	<u>Trade creditors</u>		
	Advanced Subs	3178	3410
	Gift Aid	1343	0
	Publications	6542	0
	Accountant fee	204	192
	Other creditors	0	0
	Accruals and deferred income	0	0
		<u>11267</u>	<u>3602</u>

BRITISH ARACHNOLOGICAL SOCIETY

England & Wales - Charity number 1185594

Accounts



BRITISH ARACHNOLOGICAL SOCIETY
REPORT AND FINANCIAL STATEMENTS

31 December 2020

BRITISH ARACHNOLOGICAL SOCIETY
CONTENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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BRITISH ARACHNOLOGICAL SOCIETY
ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

J. Beccaloni
E. L. Bee
R. J. Burkmar
R. J. G. Dawson
F. L. Farr-Cox
R. C. Gallon
H. B. Grant
P. R. Harvey
A. H. Lavery
P. Lee
G. S. Oxford
W. J. Parker
R. J. Pearce
J. Pewtress
P. A. Selden
M. H. Smith

Retiring Trustees

Hilary Grant retired by rotation at the AGM on 6 June 2020. Paul Lee retired from his role as President on 11 November 2020.

Principal Office

519 Huntington Road
York, YO32 9PY

Charity Registration Number
Scottish Charity Number

1185594
SC050006

Bankers

Santander UK PLC
Bridle Road
Bootle
Merseyside, L30 4GB

PayPal Europe Ltd
5 New Street Square,
London, EC4A 3TW

REVIEW OF THE SOCIETY'S ACTIVITIES DURING 2020

As with almost every other society, activities of a practical and social nature during this year have been severely curtailed by the coronavirus pandemic.

The BAS has always been an entirely voluntary organisation. Trustees are not remunerated and the Society has no paid employees. Everything that it achieves is dependent on the skills, hard work and dedication of volunteers; to all of them, Council remains extremely grateful.

Publications

During the year, the Society published Parts 4-6 of Volume 18 of its international, scientific journal *Arachnology*, comprising 348 pages, a marked increase on the 176 pages published in 2019. Our agreement signed with BioOne in 2013 continued to provide on-line access to *Arachnology* to a worldwide audience of subscribing users and libraries. The Society receives remuneration both from a share in BioOne's income from subscriptions to their service, and a *pro rata* income based on the number of hits on *Arachnology* on their web site.

Numbers 147–149 of the *Newsletter of the British Arachnological Society* were published during the year, incorporating numbers 96–98 of the *Spider Recording Scheme News*, together totalling 84 pages. *The Newsletter* and the *Spider Recording Scheme News* included one article on harvestmen and two on pseudoscorpions.

Our *Arachnologist's Handbook*, issued as a third edition at the very end of 2019, continues to act as an important and well-received resource for practicing arachnologists. It is available as a pdf online for all members to download. Hard copies are sent to newly-joined members as part of their welcome to the Society (but see p. 6) and are also available for purchase by both members and non-members *via* our website.

The photographic guide, *Britain's Spiders (WILDGuides - Princeton University Press)* was first published in 2017. The 480-page book, written by Lawrence Bee, Geoff Oxford and Helen Smith, all long-standing members of the BAS Council, is BAS "branded"; the Society benefits from the inclusion of information about its activities as well as from the royalties. After having been reprinted once, a second edition (now 496 pages) was published in September 2020. As well as an updated nomenclature and introduction of nine species new to Britain, the major difference from the first edition was an innovative 56 page, graded guide to identifying families, genera and species. The book has received excellent reviews so far.

Website

As of 31st December 2020, the Members' Area of the Society's website had 711 registered users and the Google Group 442 members, both considerably up on the previous year. During the year, the Council's online office was moved from the website to Google Docs. A new website has been under development this year and should be launched early in 2021.

Library

The BAS library, housed at Liverpool's World Museum, comprises over 24,000 copies of scientific papers and books on all aspects of arachnology. The contract with World Museum has been extended to October 2028. Covid-19 restrictions have severely affected the use and maintenance of the library, with few additions made and very few requests for material. This experience will be valuable in assessing the library's future role, considered along with changes in the BAS web presence and the continuing evolution of web-available literature.

Recording and monitoring

The Society runs the national Spider Recording Scheme (SRS) and Harvestman Recording Scheme (HRS), and supports the Pseudoscorpion Recording Scheme (PRS). The SRS is ably underpinned by a network of voluntary Area Organisers, who advise on species identification and receive and submit records for the SRS database. Around 1,187,600 spider records are currently held in the SRS database on MapMate. Of these records, approximately 40% have some site-based habitat information associated with them.

Between the SRS website going live in 2010 and moving to a new server in April 2014 there were approximately 158,340 visits from 106,100 users from 170 countries/territories, with some 871,100 page views. Since April 2014 traffic has increased substantially with approximately 745,000 visits by 568,155 users from 207 countries/territories, with nearly 2,670,000 page views. The facility enabling members of the public to submit records of 14 “easily recognisable” spider species has generated 742 records, with the top four being *Argiope bruennichi* (182), *Pholcus phalangioides* (121), *Araneus diadematus* (77) and *Zoropsis spimana* (62). The SRS website allows logged-on users to create and download individual species reports, comprising distribution maps and ecological information, as a PDF. Since 12 March 2015, there have been over 141,000 downloads of species reports, 26,230 downloads for identification guidance on 20 “difficult” species groups and 66,320 *SRS News* downloads. There have been 13,300 downloads of BAS Factsheets since 28 Oct 2015, 7,280 downloads of taxon resource files and 1,000 downloads of the revised version of the English translation of *De Nederlandse hooiwagens* by Hay Wijnhoven & Peter Nicholson.

This year the HRS scheme has focused largely on encouraging recording and offering information online. Due to the pandemic, face-to-face workshops and events have not been able to go ahead, for harvestmen as well as spiders, but we hope to be able to restore these safely during 2021. Several BAS area organisers are now verifiers for iRecord data as this is a popular means of gathering and checking records. Records of several species new to Britain have been collated and information about these is now available on the updated HRS species pages, and new information will continue to be added.

Records continued to trickle in directly to the PRS Organiser, Gerald Legg, and also *via* Liam Andrew's Facebook page. A revision of the Field Studies Council pseudoscorpion identification chart planned for this year was not completed – perhaps fortuitously because it would immediately have been out-of-date, with *Neobisium simile* recently added to the UK species list. Although pseudoscorpions comprise only a small group of arachnids in the UK, it is one that still has surprises.

Species of conservation concern

2020 was inevitably a very difficult time for conservation activity, with major meetings and most field projects significantly disrupted by Covid-19 restrictions. This included our work on the Diamond-backed Spider *Thanatus formicinus*, with the National Trust at Clumber Park, which was put on hold until 2021. The Fen Raft Spider and Ladybird Spider *Eresus sandaliatus* projects continued but with some limitations on fieldwork. The *Back from the Brink* funding for the latter finished at the end of the year; Forest Enterprise take over running the Steering Group's secretariat from Buglife, and the chair will rotate around the different member organisations, including the BAS, on an annual basis. As part of an allied *Back from the Brink* project on Dorset heathland conservation (Dorset's Heathland Heart), we advised on the production of a leaflet, *Heathland Spiders*, to be published early in 2021.

Membership activities and recruitment

At the end of December 2020 the membership of the Society stood at 713 members including three Complimentary Members and 10 Honorary Members. This is an increase of 60 on the figure at the same time in 2019 and the total is now at its highest level since the Society was formed.

The breakdown of membership is 598 UK members (525 in 2019) and 115 from overseas (128 in 2019). The UK membership increased significantly in 2020, despite the pandemic forcing the cancellation of all of our main public-facing events (e.g. the Bird Fair and the AES Exhibition). That is largely due to a membership promotion on Twitter in April and May, which offered a copy of the first edition of WILDGuides *Britain's Spiders* in place of the normal *Arachnologists' Handbook*, and the Society's Newsletter being featured as the 'guest publication' on the BBC's *Have I Got News For You* (4 December), which resulted in 12 new members. The appearance on the TV programme was very brief but it seems that it was enough to prompt people to join or purchase membership as a Christmas gift; the WILDGuide featuring as a Radio Times book of the Year may have helped too.

Our Twitter activity saw a dramatic increase during the spring Covid-19 lockdown period as many more people, including those confined to their homes, engaged with their local wildlife, including spiders. The year as a whole saw our following rise by over 2,000 to around 8,150.

More than half of the 141 new members recruited in the last year (all but five being from the UK) were following us on Twitter.

Many Societies and charities in the conservation sector are reporting a loss of revenue and declining membership as a result of the contraction in the economy and insecurity around employment prospects, so it is encouraging to see that our membership recruitment bucks that trend.

The Society's AGM and field weekend was to have taken place at the National Trust's Clumber Park, Nottinghamshire from 5-7 June, 2020. It had, of course, to be cancelled and a Zoom AGM held instead. Also cancelled were all of the shows and other public events normally attended during the year.

During lockdown, social media and YouTube channels came to the fore as means of promoting spiders. A collaboration between Jordan Cuff (University of Cardiff) and the BAS led to three national surveys to which people confined to their homes could contribute. A survey of Britain's three easily recognized cellar spider species prompted much interest and publicity and generated a number of new locations for all three taxa. This venture into citizen science was mentioned in one of the BBC's *Autumnwatch* programmes. A second survey recorded the intriguing congregations of newly emerged spiderlings of the Garden Spider, and a third documented occurrences of Nurseryweb Spider females and their nursery tents. Distributional and phenological information from these surveys will eventually feed into the Spider Recording Scheme database. On YouTube, Chris Cathrine demonstrated how to vacuum-sample a domestic garden for its spiders and colleagues joined in to sample, in a standardised way, their own gardens in various parts of the country (with the results written up in the BAS Newsletter). Others, such as Richard Gallon, developed online identification sessions for the general public. The Society now has a voluntary network of 28 Mentors and nine Regional Coordinators. The former offer practical advice to new members and, in normal years, the latter coordinate regional public events.

In addition to raising the profile of the Society, and bringing a significant increase in membership, the dramatic increase in our Twitter following (above) represented another step change in our

outreach capacity on all aspects of arachnology. The Society remains very grateful to the committed and enthusiastic team that run our account, particularly in this year's very demanding circumstances. The Society's Google Group for sharing opinions and advice on all aspects of arachnid biology, also continued to provide invaluable support and advice for both new members and experienced arachnologists.

our work to engage children continued *via* our involvement with the magazine of the Bug Club, the junior wing of the Amateur Entomological Society, and during 2020 a number of arachnological articles were published.

The year also saw the Society collaborating with a team of international scientists to gather information on the medical importance of the Noble False Widow Spider *Steatoda nobilis*. The aim was to generate factual guidelines for both the general public and, eventually, medical practitioners. As a result of our briefing, a statement giving advice for schools on this topic was issued by Public Health England.

Finally, we published our regular biannual wildlife report columns on British arachnids in the well-respected journal *British Wildlife*. These columns promote the Society and arachnology among both amateur naturalists and conservation professionals. An excellent article on the Fen Raft Spider *Dolomedes plantarius* by Helen Smith, past BAS President and now Conservation Officer, was published in the August issue (Vol 32: 98-109).

Grants

No grants were awarded during 2020.

Future Developments

In 2019 we changed our charitable status to that of a CIO in England and Wales. In early 2020 we formally closed the old charity in Scotland and re-registered there too as a CIO.

Post coronavirus, the BAS is looking forwards to continuing its work to encourage and support the study of, and enthusiasm for, arachnids amongst both amateurs and academic professionals. Although much of this is achieved through our members and our energetic band of Regional Co-ordinators and Area Organisers of the Spider Recording Scheme, the Society is increasingly involved in wider public engagement with arachnids, promoting much-needed understanding of this large and important taxon. As part of this provision, we are pursuing expanding our provisions of training/identification courses online, and the production of specific, short YouTube videos, for example on the identification of difficult arachnid species groups.

In 2021, we also hope to promote much more actively the second edition of *Britain's Spiders* at live, meet-the-public events. This should provide an additional boost to the growing interest in spiders. We also plan to add the following titles to our very popular factsheet series: Nursery Web Spider (*Pisaura mirabilis*), Flower Crab Spider (*Misumena vatia*), Woodlice spiders (*Dysdera* and *Harpactea*), Purseweb Spider (*Atypus affinis*), Laceweb weavers (*Amaurobius* spp.) and Money spiders. In addition, we have been asked to contribute material on arachnids to the *BBC Wildlife Magazine's* website.

Our website development is progressing well and we anticipate its launch in early 2021. A move to a more modern platform should enable more Council members to take responsibility for different sections of the website, thus keeping the material fresh and updated. Our eventual aim is to make the BAS website the first port-of-call for people of all ages seeking information on arachnids. This, as

always, depends on willing volunteers to progress.

It is planned to create a series of Harvestman fact sheets – short hand-outs highlighting the differences between similar species. These would complement a new edition of the Field Studies Council chart for harvestmen currently being prepared by Paul Richards.

More *British Wildlife* articles are in preparation, including one by past President Alastair Lavery on the topical issue of false widow spiders and their medical importance.

Recording the changing distributions of all the arachnid groups covered by the Society, and informing the conservation of our rarest species, will continue to be at the forefront of BAS activities. An ongoing aspiration is to update the species accounts for spiders on the SRS website. Although phenology and distributional data are refreshed almost daily, the original species accounts now lag behind. This is a major undertaking that relies on the time and effort of volunteers – a start has been made.

Serious incident reports

No serious incidents took place during the period covered by this report.

Management of risk

The Society discussed and updated its *Risk Review* at the autumn Council meeting in 2020.

Public benefit

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when planning and managing the Society's resources during the year.

REVIEW OF FINANCIAL ACTIVITY

The results for the year are set out in the accompanying Statement of Financial Activity and Balance Sheet with accompanying notes. In summary, Income across all funds amounted to £38,520 and Expenditure £42,945 giving an overall deficit of £4,425. Our income rose with the royalties from *Britain's Spiders* and increased income from *BioOne*. The increase in expenditure was due to an unexpected invoice from the publishers which is normally received the following year.

The mailing of Membership renewal notices instead of sending them with our autumn publication meant an increase in early renewals.

Membership Subscription rates continue to cover the Society's entire running costs for the year, excluding publication costs, but including direct membership costs. We continue to encourage Direct Debit payments for subscriptions.

This, together with a reserve across all funds of £58,024 puts the Society in a sound financial position.

Reserves Policy

The Society has again carried out its annual review of its Reserves Policy in line with Charity Commission Guidelines and is continuing with the process of bringing the structure and designations on all unrestricted funds more up to date with the Society's needs begun in 2015.

The General Fund is an unrestricted and undesignated fund which covers the normal running of the Society including the publishing and despatching of its triannual Journal and Newsletter. The fund is largely generated through member's subscriptions and publication royalties. Council still considers it prudent to maintain the reserve on this fund equivalent to two years expenditure on the membership publications and administration overheads.

The Conservation and Research Fund is an unrestricted designated fund created to provide grants to members for survey, recording and conservation work.

The Special Purposes Fund is an unrestricted designated fund and is intended for purposes other than the normal running of the Society and, in particular, for *ad hoc* publications.

The Ted Locket Fund is the only restricted fund held by the Society. Its purpose is to assist members with arachnological fieldwork, attendance at conferences and participation in arachnological field studies courses.

The Trustees will continue to review the Society's reserves and policy annually.

Investment Policy

The Society has continued with its policy to invest funds with the COIF Charity Deposit Fund established by the Charity Commission for England and Wales under Section 25 of the Charities Act 1993 (amended Charities Act 2011). It is considered to provide a good rate of return for the low level of risk. The Trustees review this policy on an annual basis.

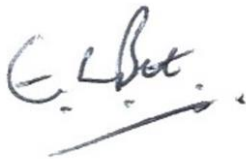
Grants Policy

The Society has continued with its grants policy awarding grants within the terms of the appropriate designations and restrictions on the various funds.

Risk Management

The Trustees are responsible for overseeing the risks faced by the Society. They maintain, and review annually, a Risk Register, considering risks to financial sustainability, reputation, legal/insurance liability, and strategic objectives, and developing mitigation strategies for all major risks.

Signed on behalf of the Trustees on 17 April 2021:



Lawrence Bee
President and Trustee



Dr Geoff Oxford
Hon Secretary and Trustee

INDEPENDENT EXAMINER'S REPORT

Accounts for the year ended 31 December 2020. The Society's constitution requires that the annual Accounts are subject to independent examination.

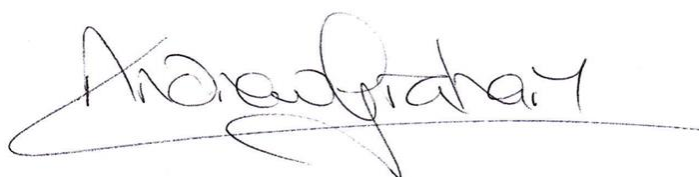
My examination of the Accounts on pages 12 to 17 was carried out in accordance with general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 and section 11(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Graham
Graham & Co
Accountants
24 Howe End
Kirkbymoorside
YORK
YO62 6DQ

BRITISH ARACHNOLOGICAL SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

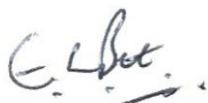
	Note	Year ended 31 December 2020			31 December 2019
		Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	£	
Incoming resources					
Voluntary income					
Subscriptions	4	18321			16964
Donations		359			474
Bequests		0			0
Charitable Activities					
AGM		5675			3570
Grants Refund		971			0
Fund raising	5	13069			10892
Investment income					
Interest received		125			276
		<u>38520</u>			<u>32176</u>
Total incoming resources					<u>32176</u>
Resources expended					
Charitable activities					
Publications	6	33414			23637
AGM		5653			2362
Bursaries and grants		0			3903
Events and promotions		0			1628
Support Costs		3613			1237
Depreciation		21			25
Meeting Costs		0			0
Fundraising costs					
Consultancy Fees		244			221
Governance costs					
Total resources expended		<u>42945</u>			<u>33013</u>
Net incoming/(outgoing) resources		-4425			-838
Total funds brought forward		62449			63287
Total funds carried forward		<u>58024</u>			<u>62449</u>

BRITISH ARACHNOLOGICAL SOCIETY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020			2019
		Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	£	£
Fixed assets					
Tangible assets	7	122		122	143
Total fixed assets		<u>122</u>		<u>122</u>	<u>143</u>
Current assets					
Stock of publications		674		674	1928
Debtors	8	0		0	69
Cash at bank and in hand		55906	4924	60830	64612
Total current assets		<u>56580</u>	<u>4924</u>	<u>61504</u>	<u>66609</u>
Creditors: amounts falling due within one year	9	3602			4303
Net current assets		52978	4924	57902	64306
Net assets		<u>53100</u>	<u>4924</u>	<u>58024</u>	<u>62449</u>
Funds of the charity					
Unrestricted funds					
Special purposes Fund		8869		8869	8846
Conservation and Research Fund		3754		3754	3745
General Fund		40477		40477	44947
		<u>53100</u>		<u>53100</u>	<u>57538</u>
Restricted funds					
Ted Locket Memorial Fund			4924	4924	4911
Total funds		<u>53100</u>	<u>4924</u>	<u>58024</u>	<u>62499</u>

The Notes to the accounts on pages 16 to 17 form part of these financial statements.

Approved by the Trustees on 17 April 2021 and signed on their behalf by:



Lawrence Bee
President and Trustee



James Pewtress
Honorary Treasurer and Trustee

BRITISH ARACHNOLOGICAL SOCIETY
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

BALANCE SHEET 2018

	<u>2020</u>	<u>2019</u>
<u>Fixed Assets</u>	122	143
<u>Current Assets</u>		
General Account	30064	29985
Special Purpose Fund	8869	8846
Conservation Fund	3754	3745
Ted Locket Memorial	4924	4911
Santander	13170	15284
Prepayments	0	69
PayPal	49	1841
Stock	- 674 61504	1928 66609
	61626	66752
Creditors	<u>3602</u>	<u>4303</u>
Net Assets	<u>58024</u>	<u>62449</u>
<u>Represented by</u>		
Bought forward	62499	63287
Deficit for the year	<u>4425</u>	<u>-838</u>
Total Funds	<u>58024</u>	<u>62449</u>

BRITISH ARACHNOLOGICAL SOCIETY
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

- 1 Basis of preparation
 - 1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost and in accordance with:

 - the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with FRS 102
 - the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
 - the Charities Act, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - 1.2 The Society constitutes a public benefit entity as defined by FRS 102
 - 1.3 The Trustees consider that there are no material uncertainties about the Society's ability to continue as a going concern
 - 1.4 No restatement of prior years accounts were required as a result of applying FRS 102 and the Charities SORP FRS 102

- 2 Accounting policies
INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources,
- the trustees are virtually certain they will receive the resources, and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

Grants and consultancy fees

Grants and consultancy fees are only included in the SoFA when the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

BRITISH ARACHNOLOGICAL SOCIETY
NOTES TO THE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2020

2(cont'd) ASSETS

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost.

Depreciation is calculated to write down the cost in equal instalments over the expected useful life of the asset at the following rates:

Equipment – 25% or 33% per annum, straight line.

Stock of publications and promotional materials

The cost of publications and promotional material is written off to the SoFA at the time of purchase unless the material remaining at the year-end will have value in future years.

Stock is valued at the lower of cost and net realisable value.

3	Transactions with Trustees		
3.1	Trustees' expenses	2020	2019
	Number of Trustees who were paid expenses	7	0
	Nature of expense:		
	Reimbursement of travel and accommodation expenses	0	0
	Reimbursement of postage	316	0
3.2	Other payments to Trustees	0	0
4	Subscriptions		
	Subscriptions	17003	15664
	Gift Aid	1318	1300
		<u>18321</u>	<u>16964</u>
5	Fundraising		
	Royalties	10055	9243
	Publications	2941	1193
	Events	73	456
		<u>13069</u>	<u>10892</u>
6	Publications		
	Members newsletters and bulletins	29289	19691
	Manuscript Manager	2113	0
	<i>Britain's Spiders</i>	0	1230
	Leaflets/FSC Charts	75	950
	<i>Arachnology</i> Journal	1937	2140
		<u>33414</u>	<u>24011</u>

BRITISH ARACHNOLOGICAL SOCIETY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

7	Tangible fixed assets	2020	2019
7.1	Cost	Equipment	Equipment
		£	£
	Balance brought forward	2,320	2,320
	Additions		
	Balance carried forward	<u>2,320</u>	<u>2,320</u>
7.2	Accumulated depreciation		
	Equipment is depreciated at 15% pa as considered appropriate by the trustees	Equipment	
		£	£
	Balance brought forward	2177	2152
	Charge for the year	21	25
	Balance carried forward	<u>2198</u>	<u>2177</u>
7.3	Net book value		
	Brought forward	<u>143</u>	<u>168</u>
	Carried forward	<u>122</u>	<u>143</u>
8	Debtors and prepayments	Amounts falling due within one year	
		2020	2019
		£	£
	Prepayments and accrued income	0	69
		<u>0</u>	<u>69</u>
9	Creditors and accruals	Amounts falling due within one year	
		2020	2019
		£	£
	Trade creditors	3602	4303
	Other creditors	0	0
	Accruals and deferred income	0	0
		<u>3602</u>	<u>4303</u>