



BRITISH ARACHNOLOGICAL SOCIETY

REPORT AND FINANCIAL STATEMENTS

31 December 2020

BRITISH ARACHNOLOGICAL SOCIETY
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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:

A handwritten signature in black ink, appearing to read 'L. Bee', with a horizontal line underneath.

Lawrence Bee
President and Trustee

A handwritten signature in black ink, appearing to read 'G. Oxford', with a horizontal line underneath.

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.

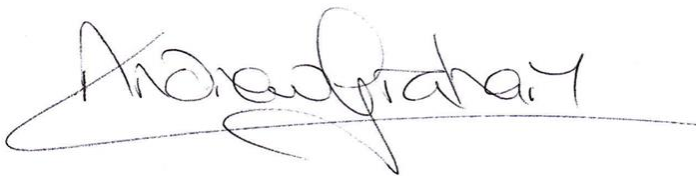
My examination of the Accounts on pages 12 to 17 was carried out in accordance with general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the 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.

A handwritten signature in black ink, appearing to read 'Andrew Graham', with a long horizontal line extending from the end of the signature.

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

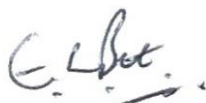
		Year ended 31 December 2020			31 December 2019
	Note	Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	£	£
Incoming resources					
Voluntary income					
Subscriptions	4	18321			16964
Donations		359			474
Bequests		0			0
Charitable Activities					
AGM		5675			3570
Grants Refund		971			0
Fund raising	5	13069			10892
Investment income					
Interest received		125			276
		<u>38520</u>			<u>32176</u>
Total incoming resources					
		<u>38520</u>			<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		122		122	143
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		56580	4924	61504	66609
Creditors: amounts falling due within one year	9	3602			4303
Net current assets		52978	4924	57902	64306
Net assets		53100	4924	58024	62449
Funds of the charity					
Unrestricted funds					
Special purposes Fund		8869		8869	8846
Conservation and Research Fund		3754		3754	3745
General Fund		40477		40477	44947
		53100		53100	57538
Restricted funds					
Ted Locket Memorial Fund			4924	4924	4911
Total funds		53100	4924	58024	62499

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	<u>674 61504</u>	<u>1928 66609</u>
	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
		18321	16964
5	Fundraising		
	Royalties	10055	9243
	Publications	2941	1193
	Events	73	456
		13069	10892
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
		33414	24011

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>