



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 Scottish Charity Number

1185594
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.

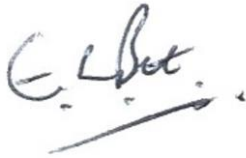
Grants Policy

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:

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 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 line extending from the end of the signature.

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

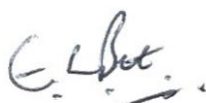
STATEMENT OF FINANCIAL ACTIVITIES

		Year ended 31 December 2021			31 December 2020
	Note	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		33217			38520
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		27409			42945
Net incoming/(outgoing) resources		5808			-4425
Total funds brought forward		58024			62449
Total funds carried forward		63832			58024

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

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 Journal</i>	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>