



BRITISH ARACHNOLOGICAL SOCIETY

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 December 2023

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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 *Dactylochelifer 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!

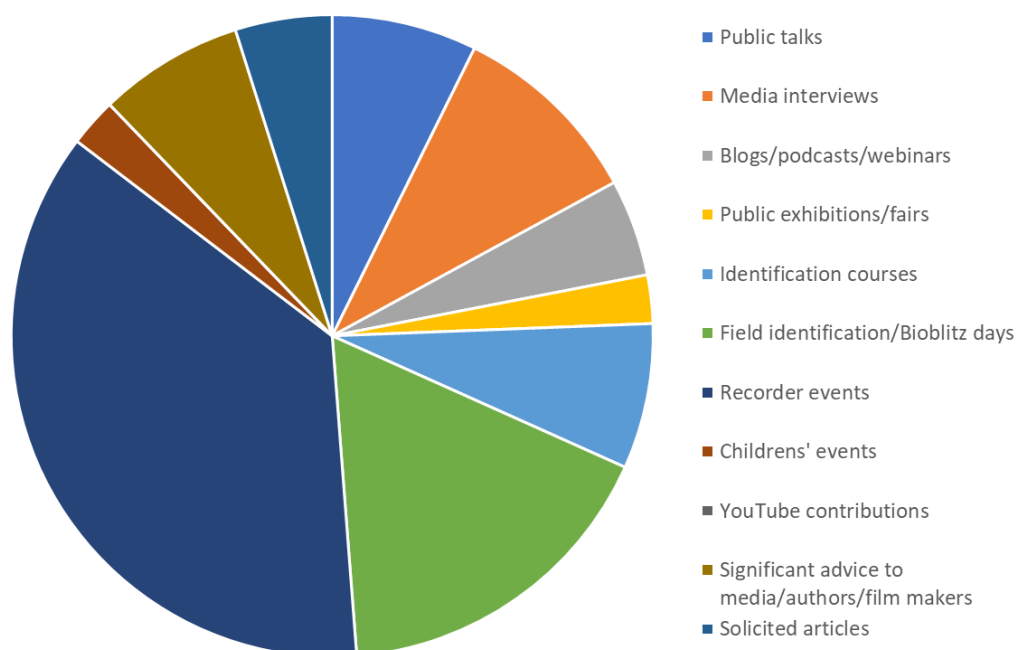
During May, a membership survey was undertaken to inform and guide actions stemming from the Murphy legacy and our Strategic Plan. The survey took place via email and 191 responded, some 31% of the current membership. The respondents were representative of the overall membership with regards to membership 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:

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

Bill Parker
President and Trustee

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

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.

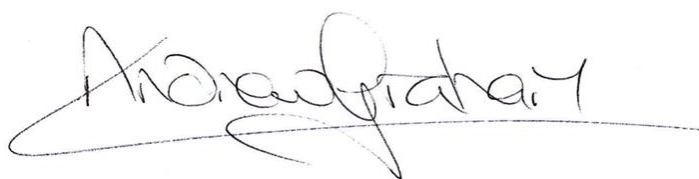
My examination of the Accounts on pages 13 to 18 was carried out in accordance with general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the 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 line extending from the end of the signature.

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

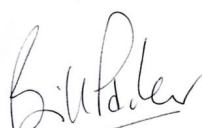
STATEMENT OF FINANCIAL ACTIVITIES

		Year ended 31 December 2023			31 December 2022
	Note	Unrestricted Funds	Restricted Funds	Total 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		59738		59738	340048
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		24425	1000	25425	53126
Net incoming/(outgoing) resources		34313		34313	286922
Total funds brought forward		348330		348330	61408
Total funds carried forward		382643		382643	348330

		2023			2022 £
		Unrestricted	Restricted	Total	
		Funds £	Funds £	Funds £	
	Note				
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	4151	4972
Total funds		373185	4151	377336	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>	<u>381882</u>	<u>1500</u>	<u>357158</u>
		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.

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	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>