



BRITISH ARACHNOLOGICAL SOCIETY

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 December 2024

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LEGAL AND ADMINISTRATIVE DETAILS

Trustees

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

Retiring Trustees

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

New Trustees

³Appointed at the AGM on 15 June 2024

Principal Office

519 Huntington Road, York, YO32 9PY

Charity Registration Number

1185594

Scottish Charity Number

SC050006

Bankers

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

REVIEW OF THE SOCIETY'S ACTIVITIES DURING 2024

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

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

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

Publications

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

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

Website

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

Library

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

Recording and monitoring

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

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

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

Species of conservation concern

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

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

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

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

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

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

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

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

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

Membership

Membership Numbers

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

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

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

BAS Google Group

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

way of sharing expertise between our members.

Subscription Increase

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

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

Society activities and outputs

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

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

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

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

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

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

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

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

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

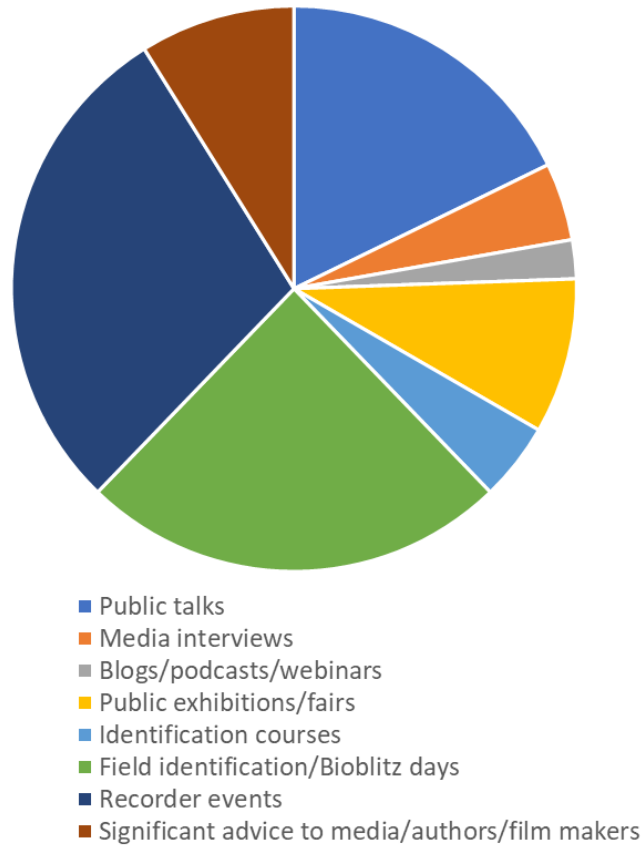
With our recent legacy money, the BAS purchased six binocular microscopes and appropriate lighting for use at public events. They have already shown their value as a workshop during the 2024 Field weekend in Wales (see above).

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

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

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

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



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

Grants awarded

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

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

FUTURE DEVELOPMENTS

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

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

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

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

SERIOUS INCIDENT REPORTS

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

MANAGEMENT OF RISK

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

PUBLIC BENEFIT

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

REVIEW OF FINANCIAL ACTIVITY

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

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

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

Reserves Policy

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

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

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

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

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

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

Investment Policy

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

Grants Policy

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

Risk Management

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

Signed on behalf of the Trustees on 9 March 2024:

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

Bill Parker
President and Trustee

A handwritten signature in black ink, appearing to read 'Dr 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 2024. The Society's constitution requires that the annual Accounts are subject to independent examination.

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

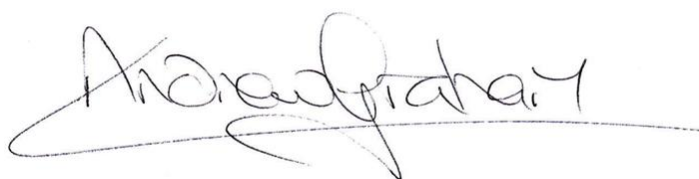
In connection with my examination, no matter has come to my attention:

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

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

have not been met; or

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

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

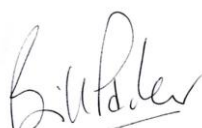
Andrew Graham
Graham & Co
Accountants
24 Howe End
Kirkbymoorside
YORK
YO62 6DQ

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

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

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

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



Bill Parker
President and Trustee



James Pewtress
Honorary Treasurer and Trustee

BALANCE SHEET 2024

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

NOTES TO THE ACCOUNTS

- 1 Basis of preparation
 - 1.1 Basis of accounting

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

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

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

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

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

Incoming resources with related expenditure

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

Grants and consultancy fees

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

Contractual income and performance related grants

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

Gifts in kind

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

Volunteer help

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

EXPENDITURE AND LIABILITIES

Liability recognition

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

Irrecoverable VAT

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

2(cont'd) **ASSETS**

Tangible fixed assets for use by the charity

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

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

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

Stock of publications and promotional materials

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

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

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

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