

**SUFFOLK NATURALISTS SOCIETY  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**



**Suffolk Naturalists Society  
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**Suffolk Naturalists Society**  
**Trustees' Report For The Year Ended 31 December 2025**

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The trustees present their report and the financial statements for the year ended 31 December 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The objectives of the charity are to study and record the fauna, flora and geology of the county; to publish Suffolk Natural History, Suffolk Birds and the newsletter White Admiral; to liaise with other natural history societies and conservation bodies in the county; to promote interest in natural history and the activities of the Society; and to apply the net income of the Society at the Trustees' discretion in such a manner as they think fit in the furtherance of the Society.

The Society continues to look at ways in which it can raise its profile locally and attract new members. Looking to the future, it is anticipated that the Society will continue with its annual publications, members' meetings, and conferences when appropriate. The Society will continue to re-establish and build strong links with other scientific, environmental and conservation bodies. Grant funding will be made available for approved natural history projects and commissioned natural history work. The Society also plans to identify, finance and carry out its own projects within Suffolk, and attempt to recruit additional Council members in order to push ahead with these initiatives.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake in respect of public benefit.

### **Public Benefit**

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance "Public benefit: running a charity (PB2)".

## **Achievements and Performance**

### **Main Achievements**

The Society's membership stayed virtually the same at 566 (561 2024). A rise in membership rates for 2025 has increased subscription income from £8,956 in 2024 to £10,980 in 2025.

The COIF Ethical Investment fund rose considerably in value from £493,470 at the end of 2024 to £833,349 as the majority of the Hartley legacy\* was added halfway through the year. The income from this investment fund increased from £14,511 to £18,831 in 2025. It is expected to rise to over £26,000 in 2026.

Expenditure on publications continued to rise (£26,332 compared to £23,720 in 2024). Distribution costs have stabilised at around £4,000, but issues of both journals and the newsletter were larger than average. The Society will continue to produce its publications on Suffolk natural history as well as seeking to assist in the publications of the work of others. Publication sales fell slightly from £1,663 in 2024 to £2,570 in 2025.

We contracted a part-time administration assistant throughout 2025; this has a cost implication but has meant the Society's business is handled efficiently. We have been able to claim £5,237 in Gift Aid from HMRC; this covers members' contributions for the past 4 years.

We have also invested in new software to integrate website and membership management. The new Beacon system will allow secure handling of the members' details, mailshots, gift aid, direct debits and much more.

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**Suffolk Naturalists Society  
Trustees' Report (continued)  
For The Year Ended 31 December 2025**

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### **Main Achievements - continued**

The Society has been able to invest some of the legacy funds in purchase of field equipment: microscopes, collecting kit, identification guides etc. which will be available for members to use at Field meetings.

Bursaries and grants only amounted to £562 in 2025. The Society will continue to promote its bursaries and grants for research and other projects.

\*Legacy:

Ronald Frederick Hartley (d. 05/02/2022) was a founding member of the Lavenham Natural History Group and a very active flora recorder. He left a substantial amount to SNS in his will, we received £400,000 during 2025, but the final amount is likely to be over £500,000. The remaining funds should be received in 2026.

### **Structure, Governance and Management**

#### **Governing Document**

The charity was founded in 1929 by Claude Morley, as an unincorporated charity. It is registered with the Charity Commission under the reference 206084.

The charity is governed by a written constitution and is managed by its Council, whose members are the trustees of the charity. These comprise of the Society's officers, together with a maximum of eight elected members. Major decisions are taken at the Annual General Meeting. The Council meets approximately every two months to attend to routine and operational matters.

The Society's officers and other Trustees are elected at the Society's Annual General Meeting, and hold office for four years, with two of the elected trustees retiring each year in turn. Ex officio officers are appointed as required. The Trustees set out above have held the office during the whole of 2025 and up to the date of this report unless otherwise stated.

The Trustees have identified and reviewed the major risks to which the charity is exposed, both operational and financial, and have established appropriate systems designed to mitigate those risks. The Society is satisfied that systems are in place to mitigate their exposure to the major risks which have been identified and reviewed-see Risk Register (<https://sns.org.uk/wp-content/uploads/2021/02/sns-Risk-Register-revised March 2019.pdf>).

The Trustees took steps to implement the General Data Protection Regulations May 2018 and are satisfied that the Society is compliant with the Regulations. See Data Management Policy (<https://sns.org.uk/wp-content/uploads/2021/02/sns-Data-Protection-Policy-14 March 2018.pdf>).

### **Reference and Administrative Details**

#### **Trustees**

Mrs J F Hardingham - Chair  
Mr M N Sanford - Treasurer  
Mrs E Aldous  
Mrs D Casey (resigned 30/04/2025)  
Mr G Deans  
Mr C J Hawes  
Mrs J Hawkins (resigned 20/04/2025)  
Mr T Holt-Wilson (appointed 30/04/2025)  
Mr H Honey  
Dr S Jackson  
Mr A Knowles (appointed 30/04/2025)

**Suffolk Naturalists Society  
Trustees' Report (continued)  
For The Year Ended 31 December 2025**

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Mr N Mason  
Mr H B Mottram  
Mr D C Tansley  
Mr P J Vincent  
Mrs A Wright (appointed 30/04/2025)

**Charity Number**

206084

**Principal Address**

The Hold  
131 Fore Street  
Ipswich  
Suffolk  
IP4 1LR

**Independent Examiner**

P N van Dijk FMAAT  
Van Dijk Accountants  
Georgian House  
34 Thoroughfare  
Halesworth  
Suffolk  
IP19 8AP

**Suffolk Naturalists Society  
Trustees' Report (continued)  
For The Year Ended 31 December 2025**

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The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr M N Sanford

Trustee  
25/02/2026

**Suffolk Naturalists Society**  
**Independent Examiner's Report to the Trustees of Suffolk Naturalists Society**  
**For The Year Ended 31 December 2025**

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I report to the trustees on my examination of the accounts of Suffolk Naturalists Society (the Trust) for the year ended 31 December 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

P N van Dijk FMAAT

25/02/2026

Georgian House

34 Thoroughfare

Halesworth

Suffolk

IP19 8AP

**Suffolk Naturalists Society  
Statement of Financial Activities  
For The Year Ended 31 December 2025**

		<b>Unrestricted funds</b>	<b>Endowment funds</b>	<b>2025 Total funds</b>	<b>2024 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	<b>3</b>	416,397	-	416,397	9,191
Other trading activities	<b>4</b>	2,570	-	2,570	1,663
Investments	<b>5</b>	18,741	90	18,831	14,511
		<u>437,708</u>	<u>90</u>	<u>437,798</u>	<u>25,365</u>
<b>EXPENDITURE ON:</b>					
Charitable activities:	<b>6</b>				
Charitable Activities		(45,184)	-	(45,184)	(32,581)
<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<u>124,399</u>	<u>268,215</u>	<u>392,614</u>	<u>(7,216)</u>
Net (losses)/gains on investments		364,993	(400,114)	(35,121)	13,101
<b>NET INCOME/(EXPENDITURE)</b>		<u>489,392</u>	<u>(131,899)</u>	<u>357,493</u>	<u>5,885</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>489,392</u>	<u>(131,899)</u>	<u>357,493</u>	<u>5,885</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		167,468	351,530	518,998	513,113
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>11</b>	<u>656,860</u>	<u>219,631</u>	<u>876,491</u>	<u>518,998</u>

The notes on pages 9 to 12 form part of these financial statements.

**Suffolk Naturalists Society**  
**Comparative Statement of Financial Activities**  
**For The Year Ended 31 December 2025**

		<b>Unrestricted funds</b>	<b>Endowment funds</b>	<b>2024 Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	<b>3</b>	9,191	-	9,191
Other trading activities	<b>4</b>	1,663	-	1,663
Investments	<b>5</b>	14,421	90	14,511
		<u>25,275</u>	<u>90</u>	<u>25,365</u>
<b>EXPENDITURE ON:</b>				
Charitable activities:	<b>6</b>			
Charitable Activities		(32,581)	-	(32,581)
<b>NET EXPENDITURE BEFORE INVESTMENT LOSSES</b>		(7,306)	90	(7,216)
Net gains on investments		3,736	9,365	13,101
<b>NET EXPENDITURE</b>		<u>(3,570)</u>	<u>9,455</u>	<u>5,885</u>
<b>NET MOVEMENT IN FUNDS</b>		(3,570)	9,455	5,885
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		171,038	342,075	513,113
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>11</b>	<u>167,468</u>	<u>351,530</u>	<u>518,998</u>

The notes on pages 9 to 12 form part of these financial statements.

**Suffolk Naturalists Society  
Statement of Financial Position  
As At 31 December 2025**

		Unrestricted funds	Endowment funds	2025 Total funds	2024 Total funds
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Investments	<b>9</b>	614,619	218,730	833,349	493,470
Cash at bank and in hand		43,141	901	44,042	26,428
		<u>657,760</u>	<u>219,631</u>	<u>877,391</u>	<u>519,898</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>10</b>	(900)	-	(900 )	(900 )
		<u></u>	<u></u>	<u></u>	<u></u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>656,860</u>	<u>219,631</u>	<u>876,491</u>	<u>518,998</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>656,860</u>	<u>219,631</u>	<u>876,491</u>	<u>518,998</u>
		<u></u>	<u></u>	<u></u>	<u></u>
<b>NET ASSETS</b>		<u>656,860</u>	<u>219,631</u>	<u>876,491</u>	<u>518,998</u>
		<u></u>	<u></u>	<u></u>	<u></u>
<b>FUNDS OF THE CHARITY</b>					
Endowment Funds				219,631	351,530
Unrestricted Funds				656,860	167,468
<b>TOTAL FUNDS</b>	<b>11</b>			<u>876,491</u>	<u>518,998</u>

On behalf of the board

*J. Hardingham*

*M. N. Sanford*

Mrs J F Hardingham

Mr M N Sanford

Trustee  
25/02/2026

Trustee

The notes on pages 9 to 12 form part of these financial statements.

**Suffolk Naturalists Society  
Notes to the Financial Statements  
For The Year Ended 31 December 2025**

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**1. General Information**

Suffolk Naturalists Society is an unincorporated charity registered with the Charity Commission, registered charity number 206084. The principal address is The Hold, 131 Fore Street, Ipswich, Suffolk, IP4 1LR.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

**2.2. Incoming Resources**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

**2.3. Resources Expended**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

**2.4. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

**2.5. Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

**3. Income from Donations and Legacies**

**Suffolk Naturalists Society**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	180	235
Member subscriptions and sponsorships	10,980	8,956
Gift aid	5,237	-
Legacies	400,000	-
	<u>416,397</u>	<u>9,191</u>

**4. Income from Other Trading Activities**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Publications, newsletters and journals	<u>2,570</u>	<u>1,663</u>

**5. Investment Income**

	<b>2025</b>		<b>2025</b>
	<b>Unrestricted funds</b>	<b>Endowment funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest from investments	<u>18,741</u>	<u>90</u>	<u>18,831</u>

  

	<b>2024</b>		<b>2024</b>
	<b>Unrestricted funds</b>	<b>Endowment funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Interest from investments	<u>14,421</u>	<u>90</u>	<u>14,511</u>

**6. Analysis of Expenditure**

	<b>2025</b>
	<b>Support costs</b>
	<b>(see note 7)</b>
	<b>£</b>
Charitable Activities	<u>45,184</u>

**Suffolk Naturalists Society**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

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	<b>2024</b>
	<b>Support costs</b>
	(see note 7)
	£
Charitable Activities	32,581

**7. Support Costs**

	<b>2025</b>
	<b>Charitable Activities</b>
	£
General administration	45,184

	<b>2024</b>
	<b>Charitable Activities</b>
	£
General administration	32,581

**8. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**9. Current Asset Investments**

	<b>2025</b>	<b>2024</b>
	£	£
Listed investments	833,349	493,470

**10. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors	900	900

**Suffolk Naturalists Society**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 December 2025**

**11. Movement in Funds**

	<b>As at 1 January 2025</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 December 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	167,468	437,708	51,684	656,860
<b>Endowment funds</b>				
Permanent:				
Endowment	351,530	90	(131,989)	219,631
<b>Total funds</b>	<u>518,998</u>	<u>437,798</u>	<u>(80,305)</u>	<u>876,491</u>

  

	<b>As at 1 January 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	171,038	25,275	(28,845)	167,468
<b>Endowment funds</b>				
Permanent:				
Endowment	342,075	90	9,365	351,530
<b>Total funds</b>	<u>513,113</u>	<u>25,365</u>	<u>(19,480)</u>	<u>518,998</u>

**12. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**13. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**Suffolk Naturalists Society**  
**Detailed Statement of Financial Activities**  
**For The Year Ended 31 December 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations and gifts	180	235
Membership subscriptions	10,980	8,956
Gift aid	5,237	-
Legacies	400,000	-
	<u>416,397</u>	<u>9,191</u>
<b>Other trading activities</b>		
Publication sales	2,570	1,663
	<u>2,570</u>	<u>1,663</u>
<b>Investments</b>		
Interest from other current asset investments - listed	18,831	14,511
	<u>18,831</u>	<u>14,511</u>
	<u>437,798</u>	<u>25,365</u>
<b>EXPENDITURE ON:</b>		
<b>Charitable Activities:</b>		
<b>Charitable Activities</b>		
Suffolk Bird Report	(9,510)	(9,398)
Suffolk Natural History	(7,450)	(7,825)
SNS Newsletter	(5,351)	(2,540)
Distribution costs	(4,021)	(3,957)
Direct Debit processing	(160)	(234)
Bursaries and grants	(562)	(750)
Honorarium	(450)	(300)
Field Equipment	(2,565)	-
Insurance	(986)	(960)
Website costs	(2,503)	(990)
Accountancy fees	(900)	(900)
Legal fees	-	(390)
Admin expenses	(8,434)	(2,361)
Paypal fees	(88)	(96)
General expenses	(2,204)	(1,880)
	<u>(45,184)</u>	<u>(32,581)</u>
	<u>(45,184)</u>	<u>(32,581)</u>

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**Suffolk Naturalists Society**  
**Detailed Statement of Financial Activities (continued)**  
**For The Year Ended 31 December 2025**

<b>NET INCOME/(EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>	392,614	(7,216)
<b>Net (losses)/gains on investments</b>		
Fair value (deficit)/surplus on revaluation of investments	(35,121)	13,101
	(35,121)	13,101
<b>NET INCOME</b>	357,493	5,885



**Issuer** van Dijk Accountants

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**Parties involved with this document**

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Fri, 27th Feb 2026 17:36:40 GMT	Piet van Dijk - Copied In (392ba9d03952f6460f0bd6c7853cc46d)

**Audit history log**

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Fri, 27th Feb 2026 17:36:40 GMT	Signed document confirmation emails have been sent to all parties.
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