

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

England & Wales · Charity number 213149

Details

Other names BRITISH ENTOMOLOGICAL SOCIETY

Status Registered

Legal form Other

Registered 1962-12-04

Register [View on the Charity Commission register](#)

Contact

Address The Pelham Clinton Building
Dinton Pastures Country Park
Davis Street
Hurst
Reading
RG10 0TH

Phone 07758914609

Email enquiries@benhs.org.uk

Website BENHS.org.uk

Activities

Objects: THE PROMOTION AND ADVANCEMENT OF BIOLOGICAL RESEARCH, EDUCATION AND CONSERVATION WITH PARTICULAR EMPHASIS ON ENTOMOLOGY AND NATURAL HISTORY, BY MEANS OF MEETINGS IN THE SOCIETY'S ROOMS AND ELSEWHERE FOR THE READING OF ORIGINAL PAPERS, DISCUSSIONS AND LECTURES, BY PUBLIC EXHIBITION, BY FIELD MEETINGS, BY THE ISSUE OF PUBLICATIONS, THE FORMATION OF TYPICAL COLLECTIONS AND OF A LIBRARY, AND BY SUCH OTHER MEANS AS THE COUNCIL OF THE SOCIETY MAY FROM TIME TO TIME DETERMINE.

Activities: Our charity holds meetings at its rooms for the reading of original papers, discussions and lectures, it holds an annual exhibition, field meetings and workshops. It publishes a journal and entomological text books. It makes available a library and collections of entomological specimens. These activities have the object of promoting, advancing and diffusing research in biological science.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£55,486	£54,162	-	-
2023-12-31	£133,290	£75,827	-	-
2022-12-31	£135,786	£62,972	-	-
2021-12-31	£61,000	£72,000	-	-
2020-12-31	£43,650	£56,976	-	-

Trustees

Name	Role	Appointed
ADRIAN SPALDING		2015-03-21
ANDREW HALSTEAD		2011-11-26
Ashleigh Whiffin		2023-02-25
CLAUDIA WATTS		2011-11-26
DEREK STIMPSON		2011-11-26
Dr DAVID AGASSIZ		
Dr Gavin Roy Broad		2025-02-15
Dr Keith N A Alexander		2025-02-15
Dr Liam Crowley		2021-03-15
Dr Sally Luker		2025-02-15
Dr Steve Judd		2018-03-24
Gary Michael Hedges		2023-02-25
IAN SIMS		
Ian David Masters		2014-03-29
Idris Adams		2025-02-15
JOHN PATRICK FLYNN		
JON COLE		2015-10-01
Leslie John Evans-Hill		2016-03-19
MARTIN ALBERTINI		2011-11-26
Marc Steven Taylor		2019-03-14
Michael Robin Wilson		2025-02-15
PETER CHANDLER		
Ray J Barnett		2020-09-12
Richard Dawson		2025-02-15
Robin Knill-Jones		2020-09-12
Sean Clancey		2020-09-12
Susan Claire Taylor		2023-02-25

Name	Role	Appointed
Zoe Simmons		2021-03-15

Linked charities

- [HERING MEMORIAL RESEARCH FUND \(213149-1\)](#)

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

England & Wales - Charity number 213149

Accounts



THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2024

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Contents

Charity information	2
Trustees' Annual Report	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	6
Notes to the Accounts	7

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Charity Information

President	Z Simmons
Vice President	R J Barnett
Vice President	G Broad
Secretary	<i>Vacant</i>
Treasurer	J P Flynn
Editor	M Wilson
Sales Secretary	<i>Vacant</i>
Curator	P J Chandler
Librarian	I R Sims
Lanternist	M S Taylor
Building Manager	M V Albertini
Webmaster	L J Evans-Hill

Other officers and Members of Council

J F H Cole	G M Orledge
A Spalding	C M Watts
A J Halstead	R P Knill-Jones
R D Hawkins	L Crowley
S P Clancy	I D Masters
S Taylor	A L Whiffin
G Hedges	S Judd
G King	

Custodian Trustees

D Stimpson
D J L Agassiz

Charity Number

213149

Registered Address

The Pelham Clinton Building
Dinton Pastures Country Park
Davis Street
Hurst
Reading
Berkshire
RG10 0TH

Independent Examiner

A L Phillips

Trustees' Annual Report

The principal activities of the Society are to hold meetings at the Society's Rooms for the reading of original papers, discussions, and lectures, to hold an annual exhibition and field meetings; to issue publications and to form typical collections and a library. These activities are carried on with the object of promoting and advancing research in biological science and its diffusion.

The Society held regular field and indoor meetings. The annual exhibition was successfully held as both an on-line event and a live event.

Activities and Public Benefit

The Society's exhibition, meetings and workshops are open to the public. There is normally a program of regional meetings enabling the Society's objects to be pursued nationally. The Society actively supports the Amateur Entomologists Society's 'Bug Club' initiative aimed at children between the ages of 5 & 15.

Administration and Management

The charity is governed by its Byelaws. The Council meets regularly throughout the year. Officers of the Society are elected at the Annual General Meeting held in February/March. Terms begin from the date of the AGM. The Officers and Council Members listed on page 1 were in place on 31st December 2024. J.Badmin also served during the year.

Membership

Total membership is now 1,075, comprising 768 ordinary, 4 corporate, 157 student, 56 life, 9 honorary and 64 special life members.

Donations and Legacies

Donations and legacies are very important in sustaining our charitable activities. We are grateful to all donors who have supported us during the year.

Financial Review

During the financial year the Society received income amounting to £55,486 (2023 £133,290). This included subscriptions £24,041 (2023 £24,162), donations £2,191 (2023 £87,993), investment income £13,017 (2023 £12,016), and trading income £8,381 (2023 £5,974). Total resources expended amounted to £73,784 (2023 £75,827) giving a deficit for the financial year of £18,298 (2023 surplus £57,463). Together with the revaluation of our investments, the Society's fund balances decreased by £5,816 (2023 increase of £49,899).

Investment Policy

The Society's investment policy is to enhance the value of both capital and income on a long-term basis with prudent investments offering no more than moderate risk. The Society appoints professional agents to manage the Society's investments and to regularly review their performance.

Reserves Policy

The society's reserves policy is to maintain the General Fund at a level to cover the day-to-day charitable activities for two years. Restricted funds are allocated to particular projects. Endowment funds are legacies and donations given on the condition that they are invested, and the income received from them is used in a specified manner.

Grants, Donations and Sponsorships

Donations of £1,000 were made to The Amateur Entomologists' Society Bug Club, £250 to Moth Dissection UK and £359 for the development of the National Agromyzidae Recording Scheme website. A grant of £500 was awarded from the Hering Fund for research on the chemical defences in tropical Heliconiini. £600 was awarded from the Maitland Emmet Research Fund for research on the biology and behaviour of two species of *Elachista* and £500 for a study of climate shaping the behaviour of social wasps. The Society sponsored The Biological Recording Company's "entoLIVE" programme of online presentations.

Independent Examiners' Report

I report to the trustees on my examination of the accounts of the British Entomological and Natural History Society (the Society) for the year ended 31 December 2024 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act: or
2. the accounts do not accord to those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content 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 do not have any concerns and have not come across any 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.

A L Phillips

16th March 2025

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

**Statement of Financial Activities
for the year ended 31st December 2024**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 31.12.24	Total Funds 31.12.23
	£	£	£	£	£
Incoming Resources					
Subscriptions	24,041			24,041	24,162
Bequests and donations	2,191			2,191	87,993
Gift Aid					
Investment Income	6,656	5,480	880	13,017	12,016
Trading Income		8,381		8,381	5,974
Disposal of Fixed Assets	1,950			1,950	
Sundry Income	5,906			5,906	3,145
Total Incoming Resources	40,744	13,862	880	55,486	133,290
Resources Expended					
Direct Charitable Expenditure:					
Cost of Journal & Distribution	21,630			21,630	22,784
Cost of Facility at Dinton Pastures	8,158			8,158	8,820
Members Meetings and Services	6,881			6,881	4,315
Library and Curation	3,072			3,072	494
Grants & Donations	4,050		500	4,550	6,474
Depreciation	6,689	3,182		9,871	8,397
	50,480	3,182	500	54,162	51,284
Other Expenditure					
Investment Management costs	2,689			2,689	1,015
Disposal of Fixed Assets					4,760
Management Costs	9,425			9,425	14,451
Trading Costs		7,508		7,508	4,318
	12,114	7,508		19,622	24,544
Total Resources Expended	62,594	10,690	500	73,784	75,827
Net Resources Before Transfers	(21,935)	3,172	380	(18,298)	57,463
Net Incoming/Outgoing Resources	(21,935)	3,172	380	(18,298)	57,463
Gains & (Losses) on Investments:					
Realised					
Unrealised	7,041	4,689	753	12,483	(7,564)
Net Movement in Funds	(14,894)	7,861	1,134	(5,816)	49,899
Fund Balances Brought Forward					
At 1 st January 2024	£331,044	£262,430	£35,412	£628,887	
Transfers					
Fund Balances Carried Forward					
At 31st December 2024	£316,234	£270,291	£36,546	£623,071	

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

Summary Income and Expenditure Account

	2024	2023
	£	£
Gross income from continuing operations	55,486	133,290
Total expenditure of continuing operations	<u>73,784</u>	<u>75,827</u>
Net income (outgoings) for the year	<u>£(18,298)</u>	<u>£57,463</u>

Balance Sheet as at 31st December 2024

		2024	2024	2023	2023
		£	£	£	£
	Notes				
Fixed Assets					
Tangible Assets	4		150,025		140,395
Investments	5		<u>291,522</u>		<u>281,728</u>
			441,547		422,123
Current Assets					
Stocks		22,359		20,295	
Debtors	6	4,729		7,205	
Cash at bank and in hand	7	<u>164,052</u>		<u>190,857</u>	
		191,140		218,358	
Creditors: amounts falling due within one year	8	9,616		11,595	
Net Current Assets			181,524		206,763
Net Assets			<u>£623,071</u>		<u>£628,887</u>
Funds	9				
Endowment Fund - Hering Fund			36,546		35,412
Restricted Funds - Housing Fund		227,435		220,448	
- Special Publications Fund		<u>42,856</u>	270,291	<u>41,982</u>	262,430
Unrestricted Funds:					
-Maitland Emmet BENHS Research Fund		74,861		71,560	
-General Fund		<u>241,373</u>	316,234	<u>259,484</u>	331,044
			<u>£623,071</u>		<u>£628,887</u>

The accounts were approved by the Trustees on 20th March 2025 and signed on their behalf by,

J.P. Flynn
Treasurer

The notes on pages 7 to 10 form part of these accounts.

Notes to the accounts, for the year ended 31st December 2024

1. Accounting Policies

The Accounts of the Charity are prepared in accordance with the Charities (Accounts and Reports) Regulations, the statement of recommended practice, Accounting by Charities, and with applicable accounting standards. They are drawn up on the historical accounting basis except those investments held as fixed assets are carried at market value.

1.1 Income

Donations and legacies are accounted for as soon as their amount and receipt are certain. In the case of donations this is usually when they are received. All other income is accounted for under the accruals concept. Gifts in kind are valued at their estimated value to the Charity.

1.2 Expenditure

Expenditure is accounted for under the accruals concept. The irrecoverable element of V.A.T. is included with the item of expense to which it relates. Depreciation is allocated over the expenditure headings based on the use of the assets concerned.

1.3 Tangible Fixed Assets

Tangible fixed assets are stated at cost or trustees' valuation less depreciation, which is calculated at rates to write off the excess of cost over estimated residual values of individual assets, over their estimated useful lives as follows.

Leasehold Buildings at Dinton Pastures	1/70th of cost
Fixtures and Equipment	10% to 33% straight line or of written down value.

1.4 Investments

Fixed asset investments are stated in the balance sheet at mid-market value at the balance sheet date.

1.5 Stock

Stock is valued at the lower of cost, including irrecoverable V.A.T., and market value and consists of publications and sundries held for resale.

1.6 Restricted Funds

Restricted funds are subject to specific conditions laid down by the donors as to how they may be used.

2. Trading Income and Expenditure

Trading income is derived from the sale of the Society's publications and products, costs are those of producing, storing and distributing these items.

3. Sundry Income

Sundry income has been derived from the sale of surplus books, cabinets and specimens, and photocopying.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

**Notes to the accounts,
for the year ended 31st December 2024**

4. Tangible fixed assets

	Leasehold Property	Fixtures & Equipment	Total
	£	£	£
Cost			
At 1 January 2024	188,736	120,971	309,707
Additions		19,501	19,501
Disposals		0	0
At 31 December 2024	£188,736	£140,472	£329,308
Depreciation.			
At 1 January 2024	76,654	92,659	169,313
Charge for year	3,182	6,689	9,871
On disposals		0	0
At 31 December 2024	£79,836	£99,348	£179,184
Net book values			
At 31 December 2023	£112,082	£28,312	£140,394
At 31 December 2024	£108,900	£41,424	£150,024

‘Leasehold property’ represents the cost of building and equipping the headquarters at Dinton Pastures Country Park. The total cost of these premises, which were completed during the year to 31st December 1993, are being amortised over the seventy-year term of the lease.

Fixtures and equipment include a value for computers, microscopes, and other ancillary equipment.

5. Investments

In accordance with accounting requirements, investments are shown in the balance sheet at market value.

Market Value	£
At 1 January 2024	281,728
Management Costs	(2,689)
Revaluations	12,483
At 31 December 2024	£291,522
Net Book Value	
At 31 December 2024	£291,522
At 1 January 2024	£281,728

Gains and losses arising in the year are shown in the Statement of Financial Activities.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

**Notes to the accounts,
for the year ended 31st December 2024**

6. Debtors

Due within one year	2024	2023
	£	£
Trade debtors	530	1,124
Recoverable Taxation	0	0
Prepayments and accrued income	4,200	6,082
	<u>4,729</u>	<u>7,206</u>

7. Cash at Bank and in Hand

	2024	2023
	£	£
National Westminster Bank	76,934	104,770
Virgin Charity Account	86,769	85,505
PayPal	349	583
	<u>£164,052</u>	<u>£190,857</u>

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade Creditors		-
Accruals	9,616	11,595
	<u>£9,616</u>	<u>£11,595</u>

9. Funds

Analysis of net assets between funds

	Tangible Fixed Assets £	Current Investments £	Net Current Assets £	Total £
Endowment Funds:				
Hering Fund		24,644	12,902	36,546
Restricted Funds:				
Housing Fund	108,901	76,687	41,847	227,435
Special Publications Fund		13,261	29,595	42,856
Unrestricted Funds:				
Maitland Emmet BENHS Research Fund		48,432	26,429	74,861
General Fund	41,124	129,529	70,720	241,373
	<u>£150,025</u>	<u>£291,522</u>	<u>£181,524</u>	<u>£623,071</u>

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

**Notes to the accounts,
for the year ended 31st December 2024**

The Hering Fund was endowed to make grants out of income for research in specific areas of entomology.

The Housing Fund consists of the property at Dinton Pastures and money put aside to finance its upkeep and eventual replacement. The funds were derived principally from bequests from the late Duke of Newcastle, Mr. Crow and Mr. Hammond.

The Special Publications Fund finances the Society's publications other than the British Journal of Entomology and Natural History, any surplus from such publications is credited to this fund to finance future publications. Investment income is not accrued to this fund.

The Maitland Emmet BENHS Research Fund was established in 1996 with the intention of financing future grants for entomological research which would be less narrowly defined than those made by the Hering Fund.

10. Grants

Grants totalling £1,600 have been awarded for 2024.

11. Bequests and Donations

	2024	2023
	£	£
Bequests	1,720	87,749
Donations	471	244
	<u>£2,191</u>	<u>£87,993</u>

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

England & Wales - Charity number 213149

Accounts



THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

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Contents

Charity information	2
Trustees' Annual Report	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	6
Notes to the Accounts	7

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TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Charity Information

President	R J Barnett
Vice President	S Judd
Vice President	Z Simmons
Secretary	<i>Vacant</i>
Treasurer	J P Flynn
Editor	J S Badmin
Sales Secretary	<i>Vacant</i>
Curator	P J Chandler
Librarian	I R Sims
Lanternist	S Lings
Building Manager	M V Albertini
Webmaster	L J Evans-Hill

Other officers and Members of Council

J F H Cole	G M Orledge
A Spalding	M S Taylor
A J Halstead	C M Watts
R D Hawkins	R P Knill-Jones
S P Clancy	L Crowley
S Taylor	I D Masters
G Hedges	A L Whiffin
G King	

Custodian Trustees	D Stimpson D J L Agassiz
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Charity Number	213149
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Registered Address	The Pelham Clinton Building Dinton Pastures Country Park Davis Street Hurst Reading Berkshire RG10 0TH
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Independent Examiner	A L Phillips
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Trustees' Annual Report

The principal activities of the Society are to hold meetings at the Society's Rooms for the reading of original papers, discussions, and lectures, to hold an annual exhibition and field meetings; to issue publications and to form typical collections and a library. These activities are carried on with the object of promoting and advancing research in biological science and its diffusion.

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Membership

Total membership is now 1,045, comprising 771 ordinary, 4 corporate, 134 student, 55 life, 9 honorary and 72 special life members.

Donations and Legacies

Donations and legacies are very important in sustaining our charitable activities. We are grateful to all donors who have supported us during the year. In particular, we received generous bequests from the late Bernard Nau and Barry Goater totalling £87,000.

Financial Review

During the financial year the Society received income amounting to £133,290 (2022 £135,786). This included subscriptions £24,162 (2022 £21,422), donations £87,993 (2022 £94,288), investment income £12,016 (2022 £10,121), and trading income £5,974 (2022 £8,587). Total resources expended amounted to £75,827 (2022 £62,972) giving a surplus for the financial year of £57,463 (2022 £72,814). Together with the devaluation of our investments, the Society's fund balances increased by £49,899 (2022 increase of £51,868).

Investment Policy

The Society's investment policy is to enhance the value of both capital and income on a long-term basis with prudent investments offering no more than moderate risk. The Society appoints professional agents to manage the Society's investments and to regularly review their performance.

Reserves Policy

The society's reserves policy is to maintain the General Fund at a level to cover the day-to-day charitable activities for two years. Restricted funds are allocated to particular projects. Endowment funds are legacies and donations given on the condition that they are invested, and the income received from them is used in a specified manner.

Grants, Donations and Sponsorships

Donations of £1,000 were made to The Amateur Entomologists' Society Bug Club, £250 to Moth Dissection UK and £500 for the development of the National Agromyzidae Recording Scheme website. Grants totalling £800 were awarded from the Hering Fund for research on ants on Macaranga trees in Borneo and a study of damselflies in the Peruvian Amazon. £1,600 was awarded from the Maitland Emmet Research Fund for two projects: monitoring underwater soundscapes for insects and the effect of streetlight brightness on nocturnal spiders. The Society sponsored The Biological Recording Company's "entoLIVE" programme of online presentations.

Independent Examiners' Report

I report to the trustees on my examination of the accounts of the British Entomological and Natural History Society (the Society) for the year ended 31 December 2023 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord to those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content 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 do not have any concerns and have not come across any 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.

A L Phillips

25th February 2024

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

**Statement of Financial Activities
for the year ended 31st December 2023**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 31.12.23	Total Funds 31.12.22
	£	£	£	£	£
Incoming Resources					
Subscriptions	24,162			24,162	21,422
Bequests and donations	87,993			87,993	94,288
Gift Aid					392
Government Discretionary Grant					
Investment Income	6,267	4,948	801	12,016	10,121
Trading Income		5,974		5,974	8,587
Sundry Income	3,145			3,145	977
Total Incoming Resources	121,567	10,922	801	133,290	135,786
Resources Expended					
Direct Charitable Expenditure:					
Cost of Journal & Distribution	22,784			22,784	24,430
Cost of Facility at Dinton Pastures	8,820			8,820	7,964
Members Meetings and Services	4,315			4,315	6,388
Library and Curation	494			494	277
Grants & Donations	5,674		800	6,474	3,788
Depreciation	5,215	3,182		8,397	7,774
	47,302	3,182	800	51,284	50,620
Other Expenditure					
Investment Management costs	1,015			1,015	
Disposal of Fixed Assets	4,760			4,760	
Management Costs	14,451			14,451	8,851
Trading Costs		4,318		4,318	3,501
	20,226	4,318		24,544	12,352
Total Resources Expended	67,527	7,500	800	75,827	62,972
Net Resources Before Transfers	54,040	3,422	1	57,463	72,814
Net Incoming/Outgoing Resources	54,040	3,422	1	57,463	72,814
Gains & (Losses) on Investments:					
Realised					(25,824)
Unrealised	(3,945)	(3,115)	(504)	(7,564)	4,878
Net Movement in Funds	50,094	307	(503)	49,899	51,868
Fund Balances Brought Forward					
At 1 st January 2022	£280,950	£262,123	£35,916	£578,988	
Transfers					
Fund Balances Carried Forward					
At 31st December 2023	£331,044	£262,430	£35,412	£628,887	

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Summary Income and Expenditure Account

	2023	2022
	£	£
Gross income from continuing operations	133,290	135,786
Total expenditure of continuing operations	<u>75,827</u>	<u>62,972</u>
Net income (outgoings) for the year	<u>£57,463</u>	<u>72,814</u>

Balance Sheet as at 31st December 2023

		2023	2023	2022	2022
		£	£	£	£
Fixed Assets	Notes				
Tangible Assets	4		140,395		141,606
Investments	5		<u>281,728</u>		<u>167,217</u>
			422,123		308,823
Current Assets					
Stocks		20,295		22,949	
Debtors	6	7,205		6,435	
Cash at bank and in hand	7	<u>190,857</u>		<u>248,112</u>	
		218,358		277,496	
Creditors: amounts falling due within one year	8	11,595		7,331	
Net Current Assets			206,763		270,165
Net Assets			<u>£628,887</u>		<u>£578,988</u>
Funds	9				
Endowment Fund - Hering Fund			35,412		35,916
Restricted Funds - Housing Fund		220,448		221,979	
- Special Publications Fund		<u>41,982</u>	262,430	<u>40,326</u>	262,123
Unrestricted Funds:					
-Maitland Emmet BENHS Research Fund		71,560		72,560	
-General Fund		<u>259,484</u>	331,044	<u>208,389</u>	280,950
			<u>£628,887</u>		<u>£578,988</u>

The accounts were approved by the Trustees on 5th March 2024 and signed on their behalf by,

J.P. Flynn
Treasurer

The notes on pages 7 to 10 form part of these accounts.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

**Notes to the accounts,
for the year ended 31st December 2023**

1. Accounting Policies

The Accounts of the Charity are prepared in accordance with the Charities (Accounts and Reports) Regulations, the statement of recommended practice, Accounting by Charities, and with applicable accounting standards. They are drawn up on the historical accounting basis except those investments held as fixed assets are carried at market value.

1.1 Income

Donations and legacies are accounted for as soon as their amount and receipt are certain. In the case of donations this is usually when they are received. All other income is accounted for under the accruals concept. Gifts in kind are valued at their estimated value to the Charity.

1.2 Expenditure

Expenditure is accounted for under the accruals concept. The irrecoverable element of V.A.T. is included with the item of expense to which it relates. Depreciation is allocated over the expenditure headings based on the use of the assets concerned.

1.3 Tangible Fixed Assets

Tangible fixed assets are stated at cost or trustees' valuation less depreciation, which is calculated at rates to write off the excess of cost over estimated residual values of individual assets, over their estimated useful lives as follows.

Leasehold Buildings at Dinton Pastures	1/70th of cost
Fixtures and Equipment	10% to 33% straight line or of written down value.

1.4 Investments

Fixed asset investments are stated in the balance sheet at mid-market value at the balance sheet date.

1.5 Stock

Stock is valued at the lower of cost, including irrecoverable V.A.T., and market value and consists of publications and sundries held for resale.

1.6 Restricted Funds

Restricted funds are subject to specific conditions laid down by the donors as to how they may be used.

2. Trading Income and Expenditure

Trading income is derived from the sale of the Society's publications and products, costs are those of producing, storing and distributing these items.

3. Sundry Income

Sundry income has been derived from the sale of surplus books, cabinets and specimens, and photocopying.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

**Notes to the accounts,
for the year ended 31st December 2023**

4. Tangible fixed assets

	Leasehold Property	Fixtures & Equipment	Total
	£	£	£
Cost			
At 1 January 2023	188,736	129,502	318,238
Additions		11,946	11,946
Disposals		(20,477)	(20,477)
At 31 December 2023	£188,736	£120,971	£309,707
Depreciation.			
At 1 January 2023	73,472	103,161	173,633
Charge for year	3,182	5,215	8,397
On disposals		(15,717)	(15,717)
At 31 December 2023	£76,654	£92,659	£169,313
Net book values			
At 31 December 2022	£115,264	£23,641	£141,605
At 31 December 2023	£112,082	£28,312	£140,394

‘Leasehold property’ represents the cost of building and equipping the headquarters at Dinton Pastures Country Park. The total cost of these premises, which were completed during the year to 31st December 1993, are being amortised over the seventy-year term of the lease.

Fixtures and equipment include a value for computers, microscopes, and other ancillary equipment.

5. Investments

In accordance with accounting requirements investments are shown in the balance sheet at market value.

Market Value	£
At 1 January 2023	167,217
Additions	119,616
Revaluations	(5,105)
At 31 December 2023	£281,728
Net Book Value	
At 31 December 2023	£281,728
At 1 January 2023	£167,217

Gains and losses arising in the year are shown in the Statement of Financial Activities.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

**Notes to the accounts,
for the year ended 31st December 2023**

6. Debtors

Due within one year	2023	2022
	£	£
Trade debtors	1,124	686
Recoverable Taxation	0	0
Prepayments and accrued income	6,082	5,719
	<u>7,206</u>	<u>6,435</u>

7. Cash at Bank and in Hand

	2023	2022
	£	£
National Westminster Bank	104,770	162,594
Virgin Charity Account	85,505	85,025
PayPal	583	493
	<u>£190,857</u>	<u>£248,112</u>

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	-	-
Accruals	11,595	7,331
	<u>£11,595</u>	<u>£7,331</u>

9. Funds

Analysis of net assets between funds

	Tangible Fixed Assets £	Current Investments £	Net Current Assets £	Total £
Endowment Funds:				
Hering Fund		21,309	14,104	35,413
Restricted Funds:				
Housing Fund	112,083	65,207	43,158	220,448
Special Publications Fund		13,050	28,932	41,982
Unrestricted Funds:				
Maitland Emmet BENHS Research Fund		43,060	28,500	71,560
General Fund	28,312	139,103	92,068	259,484
	<u>£140,395</u>	<u>£281,729</u>	<u>£206,763</u>	<u>£628,887</u>

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

**Notes to the accounts,
for the year ended 31st December 2023**

The Hering Fund was endowed to make grants out of income for research in specific areas of entomology.

The Housing Fund consists of the property at Dinton Pastures and money put aside to finance its upkeep and eventual replacement. The funds were derived principally from bequests from the late Duke of Newcastle, Mr. Crow and Mr. Hammond.

The Special Publications Fund finances the Society's publications other than the British Journal of Entomology and Natural History, any surplus from such publications is credited to this fund to finance future publications. Investment income is not accrued to this fund. £100,000 was transferred to the General Fund at the year end.

The Maitland Emmet BENHS Research Fund was established in 1996 with the intention of financing future grants for entomological research which would be less narrowly defined than those made by the Hering Fund.

10. Grants

Grants totalling £2,400 have been awarded for 2023.

11. Bequests and Donations

	2023	2022
	£	£
Bequests	87,749	94,000
Donations	244	288
	<u>£87,993</u>	<u>£94,288</u>

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

England & Wales - Charity number 213149

Accounts



THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2022

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Contents

Charity information	2
Trustees' Annual Report	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	6
Notes to the Accounts	7

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Charity Information

President	R J Barnett
Vice President	S Judd
Vice President	Z Simmons
Secretary	<i>Vacant</i>
Treasurer	J P Flynn
Editor	J S Badmin
Sales Secretary	M D Darby
Curator	P J Chandler
Librarian	I R Sims
Lanternist	S Lings
Building Manager	M V Albertini

Other officers and Members of Council

J F H Cole	G M Orledge
A Spalding	M S Taylor
L J Evans-Hill	P Waring
A J Halstead	C M Watts
P T Harding	R P Knill-Jones
R D Hawkins	L Crowley
S P Clancy	I D Masters

Custodian Trustees

D Stimpson
D J L Agassiz

Charity Number

213149

Registered Address

The Pelham Clinton Building
Dinton Pastures Country Park
Davis Street
Hurst
Reading
Berkshire
RG10 0TH

Independent Examiner

A L Phillips

Trustees' Annual Report

The principal activities of the Society are to hold meetings at the Society's Rooms for the reading of original papers, discussions, and lectures, to hold an annual exhibition and field meetings; to issue publications and to form typical collections and a library. These activities are carried on with the object of promoting and advancing research in biological science and its diffusion.

The Society was able to revive its field and indoor Meetings. The annual exhibition was successfully held as both an on-line event and a live event.

Activities and Public Benefit

The Society's exhibition, meetings and workshops are open to the public. There is normally a program of regional meetings enabling the Society's objects to be pursued nationally. The Society actively supports the Amateur Entomologists Society's 'Bug Club' initiative aimed at children between the ages of 5 & 15.

Administration and Management

The charity is governed by its Byelaws. The Council meets regularly throughout the year. Officers of the Society are elected at the Annual General Meeting held in February/March. Terms begin from the date of the AGM. The Officers and Council Members listed on page 1 were in place on 31st December 2022. K. D. Brown also served during the financial year.

Financial Review

During the financial year the Society received income amounting to £135,786 (2021 £60,911). This included subscriptions £21,422 (2021 £21,135), donations £94,288 (2021 £1,994), investment income £10,121 (2021 £9,255), and trading income £8,587 (2021 £25,658). Total resources expended amounted to £62,972 (2021 £71,830) giving a surplus for the financial year of £72,814 (2021 deficit of £10,920). Together with the devaluation of our investments, the Society's fund balances increased by £51,868 (2021 increase of £8,586).

Investment Policy

The Society's investment policy is to enhance the value of both capital and income on a long-term basis with prudent investments offering no more than moderate risk. The Society appoints professional agents to manage the Society's investments and to regularly review their performance.

Reserves Policy

The society's reserves policy is to maintain the General Fund at a level to cover the day-to-day charitable activities for two years. Restricted funds are allocated to particular projects. Endowment funds are legacies and donations given on the condition that they are invested, and the income received from them is used in a specified manner.

Grants and Donations

Donations of £1,000 were made to The Amateur Entomologists Society, Bug Club and £250 to Moth Dissection UK. Grants totalling £1,436 will be awarded for 2022. A travel bursary of £750 was awarded as part of the Society's anniversary celebrations.

Independent Examiners' Report

I report to the trustees on my examination of the accounts of the British Entomological and Natural History Society (the Society) for the year ended 31 December 2022 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act: or
2. the accounts do not accord to those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content 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 do not have any concerns and have not come across any 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.

A L Phillips

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

**Statement of Financial Activities
for the year ended 31st December 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 31.12.22	Total Funds 31.12.21
	£	£	£	£	£
Incoming Resources					
Subscriptions	21,422			21,422	21,135
Bequests and donations	94,288			94,288	1,994
Gift Aid	392			392	
Government Discretionary Grant					
Investment Income	3,181	5,976	965	10,121	9,255
Trading Income		8,587		8,587	25,658
Sundry Income	977			977	2,868
Total Incoming Resources	120,259	14,562	965	135,786	60,911
Resources Expended					
Direct Charitable Expenditure:					
Cost of Journal & Distribution	24,430			24,430	16,905
Cost of Facility at Dinton Pastures	7,964			7,964	8,951
Members Meetings and Services	6,388			6,388	740
Library and Curation	277			277	463
Grants & Donations	3,388		400	3,788	3,556
Depreciation	4,592	3,182		7,774	5,901
	47,038	3,182	400	50,620	35,516
Other Expenditure:					
Management Costs	8,851			8,851	12,522
Trading Costs		3,501		3,501	22,793
	8,851	3,501		12,352	35,315
Total Resources Expended	55,889	6,683	400	62,972	71,830
Net Resources Before Transfers	64,370	7,879	565	72,814	(10,920)
Net Incoming/Outgoing Resources	64,370	7,879	565	72,814	(10,920)
Gains & (Losses) on Investments:					
Realised	(8,116)	(15,247)	(2,461)	(25,824)	-
Unrealised	1,533	2,880	465	4,878	19,505
Net Movement in Funds	57,787	(4,487)	(1,432)	51,868	8,586
Fund Balances Brought Forward					
At 1 st January 2022	£123,798	£365,975	£37,347	£527,120	
Transfers	100,000	(100,000)			
Fund Balances Carried Forward					
At 31st December 2022	£280,950	£262,123	£35,916	£578,988	

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Summary Income and Expenditure Account

	2022	2021
	£	£
Gross income from continuing operations	135,786	60,911
Total expenditure of continuing operations	<u>62,972</u>	<u>71,830</u>
Net income (outgoings) for the year	<u>£72,814</u>	<u>£(10,920)</u>

Balance Sheet as at 31st December 2022

		2022	2022	2021	2021
		£	£	£	£
Fixed Assets	Notes				
Tangible Assets	4		141,606		146,875
Investments	5		<u>167,217</u>		<u>311,130</u>
			308,823		458,005
Current Assets					
Stocks		22,949		19,515	
Debtors	6	6,435		12,501	
Cash at bank and in hand	7	<u>248,112</u>		<u>50,646</u>	
		277,496		82,661	
Creditors: amounts falling due within one year	8	7,331		13,546	
Net Current Assets			270,165		69,115
Net Assets			<u>£578,988</u>		<u>£527,120</u>
Funds	9				
Endowment Fund - Hering Fund			35,916		37,347
Restricted Funds - Housing Fund		221,797		231,370	
- Special Publications Fund		<u>40,326</u>	262,123	<u>135,240</u>	366,610
Unrestricted Funds:					
-Maitland Emmet BENHS Research Fund		72,560		75,687	
-General Fund		<u>208,389</u>	280,950	<u>47,475</u>	123,163
			<u>£578,988</u>		<u>£527,120</u>

The accounts were approved by the Trustees on

and signed on their behalf by,

J.P. Flynn
Treasurer

The notes on pages 7 to 10 form part of these accounts

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

**Notes to the accounts.
for the year ended 31st December 2022**

1. Accounting Policies

The Accounts of the Charity are prepared in accordance with the Charities (Accounts and Reports) Regulations, the statement of recommended practice, Accounting by Charities, and with applicable accounting standards. They are drawn up on the historical accounting basis except those investments held as fixed assets are carried at market value.

1.1 Income

Donations and legacies are accounted for as soon as their amount and receipt are certain. In the case of donations this is usually when they are received. All other income is accounted for under the accruals concept. Gifts in kind are valued at their estimated value to the Charity.

1.2 Expenditure

Expenditure is accounted for under the accruals concept. The irrecoverable element of V.A.T. is included with the item of expense to which it relates. Depreciation is allocated over the expenditure headings based on the use of the assets concerned.

1.3 Tangible Fixed Assets

Tangible fixed assets are stated at cost or trustees' valuation less depreciation, which is calculated at rates to write off the excess of cost over estimated residual values of individual assets, over their estimated useful lives as follows.

Leasehold Buildings at Dinton Pastures	1/70th of cost
Fixtures and Equipment	10% to 33% straight line or of written down value.

1.4 Investments

Fixed asset investments are stated in the balance sheet at mid-market value at the balance sheet date.

1.5 Stock

Stock is valued at the lower of cost, including irrecoverable V.A.T., and market value and consists of publications and sundries held for resale.

1.6 Restricted Funds

Restricted funds are subject to specific conditions laid down by the donors as to how they may be used.

2. Trading Income and Expenditure

Trading income is derived from the sale of the Society's publications and products, costs are those of producing, storing and distributing these items.

3. Sundry Income

Sundry income has been derived from the sale of surplus books, cabinets and specimens, and photocopying.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Notes to the accounts.

4. Tangible fixed assets

	Leasehold Property	Fixtures & Equipment	Total
	£	£	£
Cost			
At 1 January 2022	188,736	126,997	315,733
Additions		2,505	2,505
Disposals			
At 31 December 2022	£188,736	£129,502	£318,238
Depreciation.			
At 1 January 2022	70,289	95,569	168,858
Charge for year	3,182	4,592	7,774
On disposals			
At 31 December 2022	£73,472	£103,161	£176,633
Net book values			
At 31 December 2021	£118,447	£28,428	£146,875
At 31 December 2022	£115,264	£26,341	£141,605

'Leasehold property' represents the cost of building and equipping the headquarters at Dinton Pastures Country Park. The total cost of these premises, which were completed during the year to 31st December 1993, are being amortised over the seventy-year term of the lease.

Fixtures and equipment include a value for computers, microscopes, and other ancillary equipment.

5. Investments

In accordance with accounting requirements investments are shown in the balance sheet at market value.

	2022		2021	
	Book Cost	Market Value	Book Cost	Market Value
UK Equities	1,498	75,049	1,498	64,734
Investment Funds	20,238	92,168	20,238	148,791
	£21,736	£167,217	£21,736	£311,130
Market Value brought forward		311,130		291,625
Acquisitions		0		0
Disposals		(122,967)		0
Realised gains/(losses) on disposals		(25,584)		0
Unrealised gains/(losses) on revaluation		4,878		19,505
Market Value carried forward		£167,217		£311,130

Gains and losses arising in the year are shown in the Statement of Financial Activities.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Notes to the accounts.

6. Debtors

Due within one year	2022	2021
	£	£
Trade debtors	686	2,948
Recoverable Taxation	0	3,570
Prepayments and accrued income	5,719	5,983
	<u>6,435</u>	<u>£12,501</u>

7. Cash at Bank and in Hand

	2022	2021
	£	£
National Westminster Bank	162,594	14,745
Virgin Charity Account	85,025	34,833
PayPal	493	1,067
	<u>£248,112</u>	<u>£50,646</u>

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	-	-
Accruals	7,331	13,546
	<u>£7,331</u>	<u>£13,546</u>

9. Funds

Analysis of net assets between funds

	Tangible Fixed Assets £	Current Investments £	Net Current Assets £	Total £
Endowment Funds:				
Hering Fund		14,492	21,424	35,916
Restricted Funds:				
Housing Fund	115,265	42,984	63,548	221,797
Special Publications Fund		7,011	33,315	40,326
Unrestricted Funds:				
Maitland Emmet BENHS Research Fund		29,277	43,283	72,560
General Fund	26,341	73,453	108,595	208,389
	<u>£141,606</u>	<u>£167,217</u>	<u>£270,165</u>	<u>£578,988</u>

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Notes to the accounts.

The Hering Fund was endowed to make grants out of income for research in specific areas of entomology.

The Housing Fund consists of the property at Dinton Pastures and money put aside to finance its upkeep and eventual replacement. The funds were derived principally from bequests from the late Duke of Newcastle, Mr. Crow and Mr. Hammond.

The Special Publications Fund finances the Society's publications other than the British Journal of Entomology and Natural History, any surplus from such publications is credited to this fund to finance future publications. Investment income is not accrued to this fund. £100,000 was transferred to the General Fund at the year end.

The Maitland Emmet BENHS Research Fund was established in 1996 with the intention of financing future grants for entomological research which would be less narrowly defined than those made by the Hering Fund.

10. Grants

Grants totalling £1,436 have been awarded for 2022.

11. Bequests and Donations

	2022	2021
	£	£
Bequests	94,000	
Donations	288	1,476
	<u>£94,288</u>	<u>£1,476</u>

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

England & Wales - Charity number 213149

Accounts



THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2021

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

Contents

Charity information	2
Trustees' Annual Report	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	6
Notes to the Accounts	7

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

Charity Information

President	S Judd
Vice President	I D Masters
Vice President	R J Barnett
Secretary	<i>Vacant</i>
Treasurer	J P Flynn
Editor	J S Badmin
Sales Secretary	M D Darby
Curator	P J Chandler
Librarian	I R Sims
Lanternist	S Lings
Building Manager	M V Albertini

Other officers and Members of Council

J F H Cole	G M Orledge
C M Durant	M S Taylor
L J Evans-Hill	P Waring
A J Halstead	C M Watts
P T Harding	R P Knill-Jones
R D Hawkins	K D Brown
S P Clancy	L Crowley

Custodial Trustees	D Stimpson D J L Agassiz
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Charity Number	213149
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Registered Address	The Pelham Clinton Building Dinton Pastures Country Park Davis Street Hurst Reading Berkshire RG10 0TH
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Independent Examiner	A L Phillips
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Trustees' Annual Report

The principal activities of the Society are to hold meetings at the Society's Rooms for the reading of original papers, discussions, and lectures, to hold an annual exhibition and field meetings; to issue publications and to form typical collections and a library. These activities are carried on with the object of promoting and advancing research in biological science and its diffusion.

Due to Covid-19 restrictions the Society was unable to hold any field or indoor Meetings. The annual exhibition was successfully held as an on-line event.

Activities and Public Benefit

The Society's exhibition, meetings and workshops are open to the public. There is normally a program of regional meetings enabling the Society's objects to be pursued nationally. The Society actively supports the Amateur Entomologists Society's 'Bug Club' initiative aimed at children between the ages of 5 & 15.

Administration and Management

The charity is governed by its Byelaws. The Council meets regularly throughout the year. Officers of the Society are elected at the Annual General Meeting held in February/March. Terms begin from the date of the AGM. The Officers and Council Members listed on page 1 were in place on 31st December 2021. M. R. Wilson also served during the financial year.

Financial Review

During the financial year the Society received income amounting to £60,911 (2020 £43,650). This included subscriptions £21,135 (2020 £18,163), donations £1,994 (2020 £4,840), investment income £9,255 (2020 £9,626), and trading income £25,658 (2020 £5,825). The increase is due mainly to sales of our new book "British Craneflies". Total resources expended amounted to £71,830 (2020 £56,976) giving a deficit for the financial year of £10,920 (2020 deficit of £13,325). Together with the yet unrealised revaluation of our investments, the Society's fund balances increased by £8,586 (2020 decrease of £38,263).

Investment Policy

The Society's investment policy is to enhance the value of both capital and income on a long-term basis with prudent investments offering no more than moderate risk. The Society appoints professional agents to manage the Society's investments and to regularly review their performance.

Reserves Policy

The society's reserves policy is to maintain the General Fund at a level to cover the day-to-day charitable activities for two years. Restricted funds are allocated to particular projects. Endowment funds are legacies and donations given on the condition that they are invested, and the income received from them is used in a specified manner.

Grants and Donations

Donations of £1,000 were made to The Amateur Entomologists Society, Bug Club and £250 to Moth Dissection UK. Grants totalling £2,080 will be awarded for 2021.

Independent Examiners' Report

I report to the trustees on my examination of the accounts of the British Entomological and Natural History Society (the Society) for the year ended 31 December 2021 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act: or
2. the accounts do not accord to those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content 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 do not have any concerns and have not come across any 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.

A L Phillips

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

**Statement of Financial Activities
for the year ended 31st December 2021**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 31.12.21	Total Funds 31.12.20
	£	£	£	£	£
Incoming Resources					
Subscriptions	21,135			21,135	18,163
Bequests and donations	1,994			1,994	4,840
Gift Aid					
Government Discretionary Grant					3,000
Investment Income	3,175	5,219	861	9,255	9,626
Trading Income		25,658		25,658	5,825
Sundry Income	2,868			2,868	2,195
Total Incoming Resources	29,173	30,877	861	60,911	43,650
Resources Expended					
Direct Charitable Expenditure:					
Cost of Journal & Distribution	16,905			16,905	17,473
Cost of Facility at Dinton Pastures	8,951			8,951	10,822
Members Meetings and Services	740			740	2,721
Library and Curation	462			463	930
Grants & Donations	2,308		1,248	3,556	5,117
Depreciation	2,719	3,182		5,901	6,426
	32,086	3,182	1,248	36,516	40,659
Other Expenditure:					
Management Costs	12,522			12,522	12,808
Trading Costs		22,793		22,793	3,449
	12,522	22,793	0	35,315	16,317
Total Resources Expended	44,608	25,975	1,248	71,830	56,976
Net Resources Before Transfers	(15,435)	4,902	(387)	(10,920)	(13,325)
Net Incoming/Outgoing Resources	(15,435)	4,902	(387)	(10,920)	(13,325)
Gains & Losses on Investments:					
Realised					-
Unrealised	6,692	11,000	1,814	19,505	(24,937)
Net Movement in Funds	(8,743)	15,902	1,427	8,586	(38,263)
Fund Balances Brought Forward					
At 1 st January 2021	£132,541	£350,073	£35,920	£518,534	
Fund Balances Carried Forward					
At 31st December 2021	£123,798	£365,975	£37,347	£527,120	

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

Summary Income and Expenditure Account

	2021	2020
	£	£
Gross income from continuing operations	60,911	43,650
Total expenditure of continuing operations	<u>71,830</u>	<u>56,976</u>
Net income (outgoings) for the year	<u>£(10,920)</u>	<u>£(13,325)</u>

Balance Sheet as at 31st December 2021

		2021	2021	2020	2020
		£	£	£	£
Fixed Assets	Notes				
Tangible Assets	4		146,875		152,776
Investments	5		<u>311,130</u>		<u>291,624</u>
			458,005		444,400
Current Assets					
Stocks		19,515		29,213	
Debtors	6	12,501		10,034	
Cash at bank and in hand	7	<u>50,646</u>		<u>51,063</u>	
		82,661		90,310	
Creditors: amounts falling due within one year	8		13,546		16,176
Net Current Assets			69,115		74,134
Net Assets			<u>£527,120</u>		<u>£518,534</u>
Funds	9				
Endowment Fund - Hering Fund			37,347		35,920
Restricted Funds - Housing Fund		231,370		217,848	
- Special Publications Fund		<u>135,240</u>	366,610	<u>132,225</u>	350,073
Unrestricted Funds:					
-Maitland Emmet BENHS Research Fund		75,687		71,218	
-General Fund		47,475	123,163	61,234	132,541
			<u>£527,120</u>		<u>£518,534</u>

The accounts were approved by the Trustees on 11th March 2022 and signed on their behalf by,

J.P. Flynn
Treasurer

The notes on pages 7 to 10 form part of these accounts

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

**Notes to the accounts
for the year ended 31st December 2021**

1. Accounting Policies

The Accounts of the Charity are prepared in accordance with the Charities (Accounts and Reports) Regulations, the statement of recommended practice, Accounting by Charities, and with applicable accounting standards. They are drawn up on the historical accounting basis except those investments held as fixed assets are carried at market value.

1.1 Income

Donations and legacies are accounted for as soon as their amount and receipt are certain. In the case of donations this is usually when they are received. All other income is accounted for under the accruals concept. Gifts in kind are valued at their estimated value to the Charity.

1.2 Expenditure

Expenditure is accounted for under the accruals concept. The irrecoverable element of V.A.T. is included with the item of expense to which it relates. Depreciation is allocated over the expenditure headings based on the use of the assets concerned.

1.3 Tangible Fixed Assets

Tangible fixed assets are stated at cost or trustees' valuation less depreciation, which is calculated at rates to write off the excess of cost over estimated residual values of individual assets, over their estimated useful lives as follows.

Leasehold Buildings at Dinton Pastures	1/70th of cost
Fixtures and Equipment	10% of written down value.

1.4 Investments

Fixed asset investments are stated in the balance sheet at mid-market value at the balance sheet date.

1.5 Stock

Stock is valued at the lower of cost, including irrecoverable V.A.T., and market value and consists of publications and sundries held for resale.

1.6 Restricted Funds

Restricted funds are subject to specific conditions laid down by the donors as to how they may be used.

2. Trading Income and Expenditure

Trading income is derived from the sale of the Society's publications and products, costs are those of producing, storing and distributing these items.

3. Sundry Income

Sundry income has been derived from the sale of surplus books, cabinets and specimens, and photocopying.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

4. Tangible fixed assets

	Leasehold Property	Fixtures & Equipment	Total
	£	£	£
Cost			
At 1 January 2021	188,736	126,997	315,733
Additions			
Disposals			
At 31 December 2021	£188,736	£126,997	£315,733
Depreciation.			
At 1 January 2021	67,107	95,850	162,957
Charge for year	3,182	2,719	5,901
On disposals			
At 31 December 2021	£70,289	£98,569	£168,858
Net book values			
At 31 December 2020	£121,629	£31,146	£152,755
At 31 December 2021	£118,447	£28,428	£146,875

‘Leasehold property’ represents the cost of building and equipping the headquarters at Dinton Pastures Country Park. The total cost of these premises, which were completed during the year to 31st December 1993, are being amortised over the seventy-year term of the lease.

Fixtures and equipment include a value for computers, microscopes, and other ancillary equipment.

5. Investments

In accordance with accounting requirements investments are shown in the balance sheet at market value.

	2021		2020	
	M.V.	Cost	M.V.	Cost
	£	£	£	£
Royal Dutch Shell PLC	17,191	1,250	13,757	1,250
Unilever PLC	47,543	248	52,924	248
M & G Charifund	97,605	20,238	86,088	20,238
Henderson Multi-Manager	67,394	58,000	64,568	58,000
Liontrust MA Active Funds	81,397	38,500	74,289	38,500
	£311,130	£118,236	£291,624	£118,236

Unrealised gains arising in the year are shown in the Statement of Financial Activities.
Liontrust MA Active Funds were formerly Architas MA Active Funds.

6. Debtors

	2021	2020
	£	£
Due within one year		
Trade debtors	2,948	86
Recoverable Taxation	3,570	3,570
Prepayments and accrued income	5,983	6,379
	£12,501	£9,556

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

7. Cash at Bank and in Hand

	2021	2020
	£	£
National Westminster Bank	14,745	6,260
Virgin Charity Account	34,833	44,799
PayPal	1,067	23
	<u>£50,646</u>	<u>£51,063</u>

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade Creditors	-	-
Accruals	13,546	16,176
	<u>£13,546</u>	<u>£16,176</u>

9. Funds

Analysis of net assets between funds

	Tangible Fixed Assets £	Current Investments £	Net Current Assets £	Total £
Endowment Funds:				
Hering Fund		32,212	5,135	37,347
Restricted Funds:				
Housing Fund	118,447	97,396	15,527	231,370
Special Publications Fund		99,813	35,427	135,240
Unrestricted Funds:				
Maitland Emmet BENHS Research Fund		65,280	10,407	75,687
General Fund	28,428	16,429	2,619	47,475
	<u>£146,875</u>	<u>£311,130</u>	<u>£69,115</u>	<u>£527,120</u>

The Hering Fund was endowed to make grants out of income for research in specific areas of entomology.

The Housing Fund consists of the property at Dinton Pastures and money put aside to finance its upkeep and eventual replacement. The funds were derived principally from bequests from the late Duke of Newcastle, Mr. Crow and Mr. Hammond.

The Special Publications Fund finances the Society's publications other than the British Journal of Entomology and Natural History, and surplus from such publications is credited to this fund to finance future publications. Investment income is not accrued to this fund.

The Maitland Emmet BENHS Research Fund was established in 1996 with the intention of financing future grants for entomological research which would be less narrowly defined than those made by the Hering Fund.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

10. Grants

£2,080 has been reserved to cover grants to be awarded for 2021.

11. Bequests and Donations

	2021 £	2020 £
Bequests		2,000
Donations	1,476	2,840
	<u>£1,476</u>	<u>£4,840</u>

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

England & Wales - Charity number 213149

Accounts



THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2020

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

Contents

Charity information	2
Trustees' Annual Report	3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	6
Notes to the Accounts	7

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

Charity Information

President	S Judd
Vice President	I D Masters
Vice President	R J Barnett
Secretary	<i>Vacant</i>
Treasurer	J P Flynn
Editor	J S Badmin
Sales Secretary	M D Darby
Curator	P J Chandler
Librarian	I R Sims
Lanternist	S Lings
Building Manager	M V Albertini

Other officers and Members of Council

J F H Cole	G M Orledge
C M Durant	M S Taylor
L J Evans-Hill	P Waring
A J Halstead	C M Watts
P T Harding	M R Wilson
R D Hawkins	R P Knill-Jones
S P Clancy	

Custodial Trustees

D Stimpson
D J L Agassiz

Charity Number

213149

Registered Address

The Pelham Clinton Building
Dinton Pastures Country Park
Davis Street
Hurst
Reading
Berkshire
RG10 0TH

Independent Examiner

A L Phillips

Trustees' Annual Report

The principal activities of the Society are to hold meetings at the Society's Rooms for the reading of original papers, discussions and lectures, to hold an annual exhibition and field meetings; to issue publications and to form typical collections and a library. These activities are carried on with the object of promoting and advancing research in biological science and its diffusion.

The Society has enjoyed another successful year with a varied programme of Field Meetings, Indoor Meetings and Workshops.

Activities and Public Benefit

The Society's exhibition, meetings and workshops are open to the public. There is a program of regional meetings enabling the Society's objects to be pursued nationally. The Society actively supports the Amateur Entomologists Society's 'Bug Club' initiative aimed at children between the ages of 5 & 15.

Administration and Management

The charity is governed by its Byelaws. The Council meets regularly throughout the year. Officers of the Society are elected at the Annual General Meeting held in March. Terms begin from the date of the AGM. The Officers and Council Members listed on page 1 were in place at 31st December 2020. R. Comont, A. Spalding and K. Lugg also served during the financial year.

Financial Review

During the financial year the Society received income amounting to £43,714 (2019 £42,473). This included subscriptions £18,163 (2019 £15,703), investment income £9,626 (2019 £11,673), trading income £5,825 (2019 £6,831) and donations totalling £4,840 (2019 £4,422). In response to the COVID-19 pandemic a Local Authority Discretionary Grant of £3,000 was received from Wokingham Borough Council. Total resources expended amounted to £57,040 (2019 £58,894) giving a deficit for the financial year of £13,325 (2019 deficit of £16,421). Together with the yet unrealised revaluation of our investments, the Society's fund balances decreased by £38,263 (2019 increase of £14,151).

Investment Policy

The Society's investment policy is to enhance the value of both capital and income on a long-term basis with prudent investments offering no more than moderate risk. The Society appoints professional agents to manage the Society's investments and to regularly review their performance.

Reserves Policy

The society's reserves policy is to maintain the General Fund at a level to cover the day-to-day charitable activities for two years. Restricted funds are allocated to particular projects. Endowment funds are legacies and donations given on the condition that they are invested, and the interest used in a specified manner.

Grants and Donations

Donations of £1,000 were made to The Amateur Entomologists Society, Bug Club and £250 to Moth Dissection UK. Grants totalling £1,625 were awarded to help in a study of Aculeate Hymenoptera and Hover Flies in the West Midlands, a study of Diptera in Ireland and the monitoring of invertebrate assemblages in Cornwall.

Independent Examiners' Report

I report to the trustees on my examination of the accounts of the British Entomological and Natural History Society (the Society) for the year ended 31 December 2020 which are set out on pages 5 to 10.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act: or
2. the accounts do not accord to those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content 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 do not have any concerns and have not come across any 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.

A L Phillips

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

**Statement of Financial Activities
for the year ended 31st December 2020**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 31.12.20	Total Funds 31.12.19
	£	£	£	£	£
Incoming Resources					
Subscriptions	18,163			18,163	15,703
Bequests and donations	2,840	2,000		4,840	4,422
Gift Aid					1,000
Government Discretionary Grant	3,000			3,000	
Investment Income	3,653	5,133	841	9,626	11,673
Trading Income		5,825		5,825	6,831
Sundry Income	2,195			2,195	2,843
Total Incoming Resources	29,851	12,958	841	43,650	42,473
Resources Expended					
Direct Charitable Expenditure:					
Cost of Journal & Distribution	17,473			17,473	14,755
Cost of Facility at Dinton Pastures	10,822			10,822	8,343
Members Meetings and Services	2,721			2,721	8,374
Library and Curation	461			930	930
Grants & Donations	2,904		225	5,117	5,117
Depreciation	3,356	2,696		6,426	6,426
	37,738	2,696	225	40,659	43,944
Other Expenditure:					
Management Costs	12,808			12,808	11,067
Trading Costs		3,449		3,449	3,833
	12,808	3,449	0	16,317	14,950
Total Resources Expended	50,606	6,145	225	56,976	58,894
Net Resources Before Transfers	(20,754)	6,813	616	(13,325)	(16,421)
Net Incoming/Outgoing Resources	(20,754)	6,813	616	(13,325)	(16,421)
Gains & Losses on Investments:					
Realised					-
Unrealised	(9,642)	(13,296)	(2,179)	(24,937)	30,572
Net Movement in Funds	(30,217)	(6,483)	(1,563)	(38,263)	14,151
Fund Balances Brought Forward					
At 1 st January 2020	£162,758	£356,556	£37,483	£556,797	
Fund Balances Carried Forward					
At 31st December 2020	£132,541	£350,073	£35,920	£518,534	

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

Summary Income and Expenditure Account

	2020	2019
	£	£
Gross income from continuing operations	43,714	42,473
Total expenditure of continuing operations	<u>57,040</u>	<u>58,894</u>
Net income (outgoings) for the year	<u>£(13,325)</u>	<u>£(16,421)</u>

Balance Sheet as at 31st December 2020

		2020	2020	2019	2019
		£	£	£	£
Fixed Assets	Notes				
Tangible Assets	4		152,776		158,828
Investments	5		<u>291,624</u>		<u>316,562</u>
			444,400		475,390
Current Assets					
Stocks		29,213		23,861	
Debtors	6	10,034		9,556	
Cash at bank and in hand	7	<u>51,063</u>		<u>62,060</u>	
		90,310		96,600	
Creditors: amounts falling due within one year	8	16,176		14,070	
Net Current Assets			74,134		81,407
Net Assets			<u>£518,534</u>		<u>£556,797</u>
Funds	9				
Endowment Fund - Hering Fund			35,920		37,483
Restricted Funds - Housing Fund		217,848		228,708	
- Special Publications Fund		<u>132,225</u>	350,073	<u>127,848</u>	356,556
Unrestricted Funds:					
-Maitland Emmet BENHS Research Fund		71,218		75,959	
-General Fund		61,234	132,541	86,799	162,758
			<u>£518,534</u>		<u>£556,797</u>

The accounts were approved by the Trustees on 11th March 2021 and signed on their behalf by,

J.P. Flynn
Treasurer

The notes on pages 7 to 10 form part of these accounts

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

**Notes to the accounts
for the year ended 31st December 2020**

1. Accounting Policies

The Accounts of the Charity are prepared in accordance with the Charities (Accounts and Reports) Regulations, the statement of recommended practice, Accounting by Charities, and with applicable accounting standards. They are drawn up on the historical accounting basis except that investments held as fixed assets are carried at market value.

1.1 Income

Donations and legacies are accounted for as soon as their amount and receipt are certain. In the case of donations this is usually when they are received. All other income is accounted for under the accruals concept. Gifts in kind are valued at their estimated value to the Charity.

1.2 Expenditure

Expenditure is accounted for under the accruals concept. The irrecoverable element of V.A.T. is included with the item of expense to which it relates. Depreciation is allocated over the expenditure headings based on the use of the assets concerned.

1.3 Tangible Fixed Assets

Tangible fixed assets are stated at cost or trustees' valuation less depreciation which is calculated at rates to write off the excess of cost over estimated residual values of individual assets over their estimated useful lives as follows.

Leasehold Buildings at Dinton Pastures	1/70th of cost
Fixtures and Equipment	10% of written down value.

1.4 Investments

Fixed asset investments are stated in the balance sheet at mid-market value at the balance sheet date.

1.5 Stock

Stock is valued at the lower of cost, including irrecoverable V.A.T., and market value and consists of publications and sundries held for resale.

1.6 Restricted Funds

Restricted funds are subject to specific conditions laid down by the donors as to how they may be used.

2. Trading Income and Expenditure

Trading income is derived from the sale of the Society's publications and products, costs are those of producing, storing and distributing these items.

3. Sundry Income

Sundry income has been derived from the sale of surplus books, cabinets and specimens, and photocopying.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

4. Tangible fixed assets

	Leasehold Property	Fixtures & Equipment	Total
	£	£	£
Cost			
At 1 January 2020	188,736	126,997	315,733
Additions			
Disposals			
At 31 December 2020	<u>£188,736</u>	<u>£126,997</u>	<u>£315,733</u>
Depreciation.			
At 1 January 2020	63,513	93,432	150,945
Charge for year	2,696	3,356	6,053
On disposals			
At 31 December 2020	<u>£66,209</u>	<u>£96,788</u>	<u>£162,998</u>
Net book values			
At 31 December 2020	£125,223	£33,565	£157,788
At 31 December 2019	£122,527	£30,208	£152,735

'Leasehold property', represents the cost of building and equipping the headquarters at Dinton Pastures Country Park. The total cost of these premises, which were completed during the year to 31st December 1993, are being amortised over the seventy-year term of the lease.

Fixtures and equipment include a value for the library and collections as well as computers, microscopes and other ancillary equipment.

5. Investments

In accordance with accounting requirements investments are shown in the balance sheet at market value.

	2020		2019	
	M.V.	Cost	M.V.	Cost
	£	£	£	£
Royal Dutch Shell PLC	13,757	1,250	23,739	1,250
Unilever PLC	52,924	248	52,424	248
M & G Charifund	86,088	20,238	104,158	20,238
Henderson Multi-Manager	64,568	58,000	65,621	58,000
Liontrust MA Active Funds	74,289	38,500	70,620	38,500
	<u>£291,624</u>	<u>£118,236</u>	<u>£316,562</u>	<u>£118,236</u>

Unrealised gains arising in the year are shown in the Statement of Financial Activities. Liontrust MA Active Funds were formerly Architas MA Active Funds.

6. Debtors

Due within one year	2020	2019
	£	£
Trade debtors	86	746
Recoverable Taxation	3,570	3,570
Prepayments and accrued income	6,379	5,240
	<u>£9,556</u>	<u>£17,405</u>

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

7. Cash at Bank and in Hand

	2020	2019
	£	£
National Westminster Bank	6,260	16,874
Virgin Charity Account	44,799	44,560
PayPal	23	625
	<u>£51,063</u>	<u>£62,060</u>

8. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade Creditors	-	-
Accruals	16,176	14,070
	<u>£14,070</u>	<u>£9,794</u>

9. Funds

Analysis of net assets between funds

	Tangible Fixed Assets £	Current Investments £	Net Current Assets £	Total £
Endowment Funds:				
Hering Fund		31,126	4,795	35,920
Restricted Funds:				
Housing Fund	121,629	83,376	12,843	217,848
Special Publications Fund		89,262	42,962	132,225
Unrestricted Funds:				
Maitland Emmet BENHS Research Fund		61,711	9,506	71,217
General Fund	31,147	26,149	4,028	61,324
	<u>£152,776</u>	<u>£291,624</u>	<u>£74,134</u>	<u>£518,534</u>

The Hering Fund was endowed to make grants out of income for research in specific areas of entomology.

The Housing Fund consists of the property at Dinton Pastures and money put aside to finance its upkeep and eventual replacement. The funds were derived principally from bequests from the late Duke of Newcastle, Mr. Crow and Mr. Hammond.

The Special Publications Fund finances the Society's publications other than the British Journal of Entomology and Natural History and surplus from such publications is credited to this fund to finance future Publications. Investment income is not accrued to this fund.

The Maitland Emmet BENHS Research Fund was established in 1996 with the intention of financing future grants for entomological research which would be less narrowly defined than those made by the Hering Fund.

THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

10. Grants

Two grants totalling £1,400 were awarded from the Maitland Emmet BENHS Research Fund and one grant £225 was awarded from the Hering Fund during the year.

11. Bequests and Donations

	2020	2019
	£	£
Bequests	2,000	175
Donations	<u>2,840</u>	<u>4,047</u>
	<u>£4,840</u>	<u>£4,422</u>