



**THE BRITISH ENTOMOLOGICAL AND NATURAL HISTORY SOCIETY**  
**TRUSTEES' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2024**

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## 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 31<sup>st</sup> 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.

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## **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

16<sup>th</sup> March 2025

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## 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
	£	£	£	£	£
<b>Incoming Resources</b>					
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
<b>Total Incoming Resources</b>	<b>40,744</b>	<b>13,862</b>	<b>880</b>	<b>55,486</b>	<b>133,290</b>
<b>Resources Expended</b>					
<b>Direct Charitable Expenditure:</b>					
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
<b>Other Expenditure</b>					
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
<b>Total Resources Expended</b>	<b>62,594</b>	<b>10,690</b>	<b>500</b>	<b>73,784</b>	<b>75,827</b>
<b>Net Resources Before Transfers</b>	<b>(21,935)</b>	<b>3,172</b>	<b>380</b>	<b>(18,298)</b>	<b>57,463</b>
<b>Net Incoming/Outgoing Resources</b>	<b>(21,935)</b>	<b>3,172</b>	<b>380</b>	<b>(18,298)</b>	<b>57,463</b>
Gains & (Losses) on Investments:					
Realised					
Unrealised	7,041	4,689	753	12,483	(7,564)
<b>Net Movement in Funds</b>	<b>(14,894)</b>	<b>7,861</b>	<b>1,134</b>	<b>(5,816)</b>	<b>49,899</b>
Fund Balances Brought Forward					
At 1 <sup>st</sup> January 2024	£331,044	£262,430	£35,412	£628,887	
Transfers					
<b>Fund Balances Carried Forward</b>					
<b>At 31<sup>st</sup> December 2024</b>	<b>£316,234</b>	<b>£270,291</b>	<b>£36,546</b>	<b>£623,071</b>	

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## 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>
<b>Net income (outgoings) for the year</b>	<u>£(18,298)</u>	<u>£57,463</u>

## Balance Sheet as at 31st December 2024

	Notes	2024 £	2024 £	2023 £	2023 £
<b>Fixed Assets</b>					
Tangible Assets	4		150,025		140,395
Investments	5		<u>291,522</u>		<u>281,728</u>
			441,547		422,123
<b>Current Assets</b>					
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	
<b>Creditors:</b> amounts falling due within one year	8	9,616		11,595	
<b>Net Current Assets</b>			181,524		206,763
<b>Net Assets</b>			<u>£623,071</u>		<u>£628,887</u>
<b>Funds</b>	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 20<sup>th</sup> March 2025 and signed on their behalf by,

J.P. Flynn  
Treasurer

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

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**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.



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**Notes to the accounts,  
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**4. Tangible fixed assets**

	Leasehold Property	Fixtures & Equipment	Total
	£	£	£
<b>Cost</b>			
At 1 January 2024	188,736	120,971	309,707
Additions		19,501	19,501
Disposals		0	0
At 31 December 2024	<u>£188,736</u>	<u>£140,472</u>	<u>£329,308</u>
<b>Depreciation.</b>			
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	<u>£79,836</u>	<u>£99,348</u>	<u>£179,184</u>
<b>Net book values</b>			
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.

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

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**6. Debtors**

<b>Due within one year</b>	<b>2024</b>	<b>2023</b>
	£	£
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**

	<b>2024</b>	<b>2023</b>
	£	£
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**

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

**9. Funds**

Analysis of net assets between funds

	<b>Tangible Fixed Assets £</b>	<b>Current Investments £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
<b>Endowment Funds:</b>				
Hering Fund		24,644	12,902	36,546
<b>Restricted Funds:</b>				
Housing Fund	108,901	76,687	41,847	227,435
Special Publications Fund		13,261	29,595	42,856
<b>Unrestricted Funds:</b>				
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>

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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**

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