

Registered Charity No. 267430

Annual Report & Accounts, year ended 31 December 2023

Despite financial challenges we continued to fulfil our charitable objects during the year under review, and were able to remain true to our founding aims, to support young entomologists. Our membership remains in excess of one thousand members and the Society continues to be open to all entomologists, including many who have been members for several decades, with all of our events open to the general public.

In March we hosted the Young Verrall Lecture at a hybrid event at Staffordshire University, in collaboration with the Royal Entomological Society (RES). Our guest speaker was Dr Ed. Turner, of the University of Cambridge, who described his research on insect conservation and the effects of climate change on UK butterflies and how to mitigate it. A recording of Dr Turner's lecture, as adapted for our younger audience, is available on our YouTube channel, and a recording of his separate talk aimed at experienced entomologists is available on the website of the RES. The Verrall Lecture coincides with the 'Verrall Supper', a gathering of entomologists dating from 1887.

In April, the Society's AGM and Members' Day was held in the Darwin Centre at the Natural History Museum, London. Included within a high quality programme were lectures, tours of the Diptera collection led by our immediate past President, Dr Erica McAlister, and tours of The Angela Marmont Centre for UK Nature led by our President, Beulah Garner.

In June, during Insect Week, we partnered with the British Entomological and Natural History Society (BENHS) who hosted our joint annual event at their rooms at the Dinton Pastures Country Park, near Reading. This involved examination and release of moths, captured on site the previous night, by our young members as well as members of the general public visiting the country park. This was followed by talks in the BENHS rooms and an exploration of the BENHS library and extensive insect collections, with a field trip after lunch to explore the diversity of insect life in the country park.

In the summer we held a four-day residential camp for young entomologists and their families at the Hill End Centre near Oxford. Several interested, interesting and enthusiastic attendees spent the weekend learning about entomology, aided by Dr Liam Crowley of Oxford University's Biology department, who took us to visit the university's Wytham Woods nature reserve and research centre. The event was managed by our Membership Secretary, Dr Victoria Burton, whose sister Helen attended to lead an insect photography session, and we are grateful to our donors, including in particular one anonymous donor, who enabled us to fund it. Moth traps were run, and following a lecture by our trustee, Ralph Hobbs, the children became enthusiastic at recognising all the Orthoptera (grasshoppers and crickets) on the site. We were able to run this event without charge to the attendees.

Our Annual Exhibition was again held at the Kempton Park Racecourse and was a success, making a small 'profit' for the Society. First run in 1939, four years after our founding as a society, the fact that it has taken place annually ever since, apart from short breaks during the second World War and the recent Covid-19 pandemic, explains why this is the foremost event of its kind in the British Isles. We are grateful to all our volunteers who made the event a success. We go to great lengths to ensure that insect species offered for sale by traders conform to the relevant legislation, including CITES (Convention on International Trade in Endangered Species) and the UK Wildlife & Countryside Act, 1981. In 2023 we decided to allow our junior members (our Bug Club™) to attend without charge.

As not everyone is able to attend our events, our periodicals remain an important membership benefit, as well as being valued by those who access them via the various scientific libraries and natural history societies. Awards are available for articles submitted to our journals during the year, as well as for the better exhibits at our Exhibition, and to both members and non-members of the Society for invertebrate conservation and for outreach benefits. Our much praised house journal, the quarterly *Bulletin*, has been edited for several years by Colin Hart, whilst our specialist bimonthly journal the *Entomologist's Record*, first published by J.W. Tutt in 1890 and now edited by Colin Plant, continues to provide a means of rapid publication of peer-reviewed findings and Notes, in particular relating to Lepidoptera. The *Bug Club Magazine* continues to be valued by young members, including by a significant number of overseas members and home-schooled children, reflecting its unique quality content. Our excellent Invertebrate Conservation News, edited for over 50 years by our Conservation Secretary, Dr David Lonsdale, remains a focused summary of key developments in invertebrate conservation.

Governance

As is evident from the foregoing summary, the Society continues to encourage engagement in invertebrates and their conservation among young people. We produce entomological books and periodicals and organise educational and field events relevant to entomologists of all ages and levels of expertise. All our activities align closely with the Charity Commission's guidance on public benefit, in particular the advancement of education, science and environmental protection.

AES Membership is open to anyone paying the annual subscription or admitted as an Honorary Member. We are managed by a Council of not more than 18 members elected by the membership, who also elect the officers for the ensuing year at each AGM. Council members hold office for a period of three years before retiring and may be re-elected for further terms of office.

Our governing body, AES Council, again met 5 times during the year, utilising a regular schedule of online and in-person meetings; relevant subcommittee meetings also took place. We were pleased that Ms Beulah Garner, a coleopterist at London's Natural History Museum and Chair of the recently formed Coleopterists' Society of Britain and Ireland, undertook to continue her Presidency of the Society for the period 2022-23.

Financial Summary

The AES Finance Committee met on-line twice during the year and discussed subscription rates, Exhibition income and expenditure, income from publications, the Reserves Policy, overall income and expenditure and future spending commitments and reported back to AES

Council. One outcome was to agree a modest increase to subscription rates from January 2024 for the AES Bulletin, Invertebrate Conservation News and the Entomologist's Record to reflect rising costs. It was decided not to increase the subscription to the Bug Club. It was also proposed that the option of offering on-line memberships should be explored as an alternative to posting out hard copies of journals.

AES Council received and reviewed monthly reports throughout the year itemising our income and expenditure, so that the finances of the Society are regularly and closely monitored.

Substantial donations from both the British Entomological and Natural History Society and an anonymous donor in support of the Bug Club continue to provide useful support of our finances, as do donations from many other members. Receipts for the year were £50,217 (2022: £54,098) and expenses paid out were £64,139 (2022: £53,493). The receipts for the previous year included a one-off substantial donation which inflated the overall figure. For the current year receipts from subscriptions and dividends were £2,500 higher than the previous year which is encouraging. Expenditure was substantially higher than the previous year. The main reasons for the increase in expenditure were additional costs to produce and post out our periodicals, the staging of our Annual Exhibition and Insect Fair and the summer residential camp. We were able to make cost savings by continuing to hold most meetings online. We ended the year with a deficit of £13,922.

Reserves Policy

The Board of Trustees has determined that the AES will maintain a small investment portfolio as our unrestricted reserves to underwrite our future and provide a small 'buffer' against any fluctuations in income and expenditure. During the year our investment portfolio changed slightly due to the need for one investment to be closed and the funds transferred to another income fund with the same provider. The market value of the portfolio on 31st December 2023 was £138,295 (2022: £132,608). The dividends on our investments were up by 18% compared with the previous year. However, the dividends on our investments, and their capital value at year end, will of course vary with the market. It was necessary to draw heavily on our NS&I savings account this year, which left us with reduced cash reserves of £5,359 (2022: £18,732).

Dafydd Lewis (Hon. Secretary)
Peter Brown (Hon. Treasurer)
30 May 2024

Independent Examiner's Report

Report to the Trustees of the Amateur Entomologists Society on the accounts for the year ended 31 December 2023 set out on pages 5 - 7

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the Society for the year ended 31 December 2023.

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records.

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

A Idris FICB
Bookkeeping, Accounting and
Consultancy Services (T/A BAnC Services)
Workspace House
Maxwell Road
Peterborough. PE2 7JE

Date: 31 May 2024

 CHARITY COMMISSION FOR ENGLAND AND WALES	Amateur Entomologists Society		No (if any) 267430		CC16a
	Receipts and payments accounts				
	For the period from	01-Jan-23	To	31-Dec-23	

	Unrestricted funds to the nearest £	Endowment funds to the nearest £	Restricted funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Membership income					
Subscriptions	26,241	-	-	26,241	24,498
Donations	1,114	-	1,150	2,264	9,663
Publications					
Proceeds of Sale	3,137	-	-	3,137	3,198
Publishers Licensing Society	434	-	-	434	641
Other Income					
AES Exhibitions	11,025	-	-	11,025	10,454
Investment Income	5,403	-	-	5,403	4,562
Advertising revenue	-	-	-	-	-
Goods sold	213	-	-	213	272
Miscellaneous - Loan	1,500	-	-	1,500	810
	-	-	-	-	-
Sub total (Gross income for AR)	49,067	-	1,150	50,217	54,098
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	49,067	-	1,150	50,217	54,098
A3 Payments					
Cost of Journals	37,664	-	-	37,664	32,672
Publications Costs	2,828	-	-	2,828	2,498
Membership services	-	-	-	-	-
AES Exhibitions	10,040	-	-	10,040	7,829
Charitable events	192	-	-	192	79
Purchase of Goods for sale	75	-	-	75	-
Registrars Fee & expenses	6,319	-	-	6,319	5,717
Bug Club Activities	-	-	1,635	1,635	24
Awards	370	-	-	370	100
Governance and support	3,534	-	-	3,534	3,789
Miscellaneous	1,482	-	-	1,482	785
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Sub total	62,504	-	1,635	64,139	53,493
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	62,504	-	1,635	64,139	53,493
Net of receipts/(payments)	- 13,437	-	- 485	- 13,922	605
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	18,732	-	549	19,281	18,676
Cash funds this year end	5,295	-	64	5,359	19,281

Categories	Details	Unrestricted funds to nearest £	Endowment funds to nearest £	Restricted funds to nearest £
B1 Cash funds	General Fund	5,295	-	-
	Bug Club	-	-	64
		-	-	-
	Total cash funds	5,295	-	64
	(agree balances with receipts and payments account(s))	OK	OK	OK

Categories	Details	Unrestricted funds to nearest £	Endowment funds to nearest £	Restricted funds to nearest £
B1 Cash funds	General Fund	5,295	-	-
	Bug Club	-	-	64
		-	-	-
	Total cash funds	5,295	-	64
	(agree balances with receipts and payments account(s))	OK	OK	OK
		Unrestricted funds to nearest £	Endowment funds to nearest £	Restricted funds to nearest £
B2 Other monetary assets	Details			
B3 Investment assets	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
	Aegon Cofunds	General		85,837
	Artemis	General		5,999
	IFSL CAF	General		31,722
	M&G	General		14,737
			-	-
			-	-
			-	-
			-	138,295
B4 Assets retained for the charity's own use	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
B5 Liabilities	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
	Trustee loan	1500	1,500	
	Unpresented cheque	396	396	
			-	
			-	
		1896	1,896	
Signed by one or two trustees on behalf of all the trustees				
	Signature	Print Name		Date of approval
		Peter Brown		30/05/2024
		Dafydd Lewis		30/05/2024

Notes to the accounts for the year ended 31 December 2023

1. Accounting Policies

We present our accounts in the Receipts & Payments format.

2. Funds

The General Fund is used for the day to day running of the society.

The Society has restricted funds which shall be used only in accordance with the conditions stipulated by the donors. We have received an annual donation for the Bug Club.

Amateur Entomologists' Society

Charity Number 267430

Charity Information at December 2023

Charitable Trustees

President	Ms Beulah Garner
Secretary	Dafydd Lewis
Treasurer	Peter Brown
Registrar	Dr Victoria Burton
Conservation Secretary	Dr David Lonsdale
Habitat Conservation Officer	Stephen Lings
General Editor	Jacqueline Ruffle
Editor, AES Bulletin	Colin Hart
Editor, ICN	Dr David Lonsdale
Newsletter Editor	Dafydd Lewis
Advertising Secretary	Peter Hodge
Exhibition Secretary	Nick Wadham

Other Council Members

Dr Malcolm Aldridge (to 29 April); Dr Andy Chick;
Joseph Gillson (co-opted 17 November); Ralph Hobbs;
Dr Mike Noble (co-opted 17 November);
Sophia Reinisch (co-opted 17 November); Rev. Philip Reynolds

Volunteers

Andrew Beech	Keith Palmer
Dr Clive Betts	Rob Partridge
Helen Burton	Dr Kieren Pitts
Dr Liam Crowley	Colin Plant
Rob Edmunds	Douglas Ruffle
Chris Hamilton	Dr Peter Sutton
Dr John Muggleton	Mark Yeates
Christine Muggleton	

Registered Address:

Fourpenny Cottage, Dungates Lane, Buckland, Betchworth, Surrey, RH3 7BD

Bankers:

NatWest plc, Oxted (A) Branch, 12 Station Road East, Limpsfield, Oxted, Surrey, RH8 0PR
HSBC plc, City of London Branch, Victoria Street, EC4N 4TR

Examiner of Accounts:

Aishat Idris, BAnC Services, Peterborough