

THE MAMMAL SOCIETY

England & Wales · Charity number 278918

Details

Status Registered

Legal form Charitable company

Company number [01455136](#)

Registered 1979-12-07

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

Contact

Address International House
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Activities

Objects: (1)TO PROMOTE THE STUDY OF MAMMALS AND TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL ASPECTS OF MAMMALOGY AND MAMMAL ECOLOGY(2)TO ADVANCE PROMOTE AND FURTHER THE CONSERVATION OF MAMMALS

Activities: The Mammal Society works to protect British mammals, halt the decline of threatened species, and advise on all issues affecting British mammals. We study mammals, identify the problems they face and promote conservation and other policies based on sound science.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Ireland
- Isle Of Man
- Jersey
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£258,616	£298,000	-	-
2023-12-31	£297,319	£263,038	-	-
2022-12-31	£361,973	£401,825	-	-
2021-12-31	£306,824	£258,102	-	-
2020-12-31	£215,993	£196,207	-	-

Trustees

Name	Role	Appointed
Antony Richard Parker BSc		2023-04-21
Danielle Berri Johnson BSc, MSc		2025-03-29
Derek Geoffrey Crawley		2022-04-10
Dr Kathryn Hamill		2025-09-13
Dr Merryl Clare Parle-Gelling		2023-08-04
Dr Stephanie Elizabeth Murphy		2024-04-13
Dr Stephanie Wray		2021-04-18
Dr Timothy David Hounsome		2021-04-18
Emily Cattrall MSc		2024-04-13
Ferozah Mariam Mahmood		2023-08-04
Helen Mitcheson		2022-04-10
Julie Jones-Diette Dr		2025-03-29
Michelle Henley		2024-04-13
Penelope Anne Lewns		2020-06-06
Professor Richard John Delahay		2024-04-13
Rosemary Toney		2022-04-10

Accounts

REGISTERED COMPANY NUMBER: 01455136 (England & Wales)
REGISTERED CHARITY NUMBER: 278918

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR

The Mammal Society

The Mammal Society

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for the Year Ended 31 December 2024

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The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Mammal Society promotes evidence-based conservation, and is the only organisation dedicated to the study and management of all British mammals.

The Mammal Society works to protect British mammals, halt the decline of threatened species and advises on all issues affecting British Mammals. We study mammals, identify the problems they face and promote conservation and other policies based on sound science:

The objects of the charity are:

1. to promote the study of mammals to advance the education of the public in all aspects of mammalogy and mammal ecology.
2. to advance, promote and further the conservation of mammals.

Significant activities

The Mammal Society is committed to promoting evidence based mammal conservation. It seeks to provide scientific information to a wide audience and to train members of the public and professionals in survey methodology.

When planning our activities for the year, the Mammal Society trustees have considered the Charity Commission's guidance on public benefit. In our opinion the Charity is a public benefit entity, in particular, we have worked to:

- Raise awareness of mammals, their ecology and their conservation needs by providing training courses, freely available information (on our website, press releases and twitter feeds), and producing specialist publications.
- Promote the monitoring of mammal populations and threats to their conservation through the national Atlas project and the use of our Mammal Mapper app. These projects are both freely available to both members and non-members.
- Educate people about British mammals and promote mammal studies in the UK and overseas through our conference, membership magazine Mammal News, handbook publications and schools engagement work.
- Advocate conservation plans based on sound science through our interaction with government policy independently and through Wildlife and Countryside Link.
- Provide current information on mammals through our publications via the website; membership magazine; media, the international journal Mammal Review and the open-access online journal Mammal Communications.
- Involve people of all ages in our efforts to protect mammals by provision of training, engagement in national surveys and provision of conservation information and advice.

Volunteers and Local Groups

We would like to thank all the volunteers and local groups who make The Mammal Society the active and engaged community that it is. We would also like to thank all who volunteer across the country to keep the organisation delivering well over what can be achieved just with the small staff team.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

CHARITABLE ACTIVITIES

2024 marked the 70th anniversary of the Mammal Society, since it was officially registered as a charity in 1954. This landmark was reflected in our communications and events throughout the year, with a special '70 years of the Mammal Society' logo being designed by illustrator Silvie Tonello and included on our website, e-newsletters and copies of Mammal News throughout the year.

Following much recruitment and redefining of roles in 2023, this year provided the opportunity for the newly calibrated staff team at the Mammal Society to work closely together to further the strategic objectives and priority projects set out by CEO Matt Larsen-Daw in his first six months. There was a focus on revisiting and strengthening the foundations of the Mammal Society – the membership, local groups network and committees – while also starting to define and develop new areas of work in both science and engagement areas. Key achievements from the year's activities are detailed below.

As part of our work to support access and inclusion in the conservation sector, and in order to increase our capacity in key areas of delivery, we defined and launched a paid internship for a young person from an under-represented demographic to support training and events, and recruited our first intern (Maria Checchi) who started a 9 month internship in September 2024.

As usual, a spike of activity was our Annual Conference (12-13 April 2024), which took place in Robinson College, Cambridge. The theme was defined by the 70 year milestone, with an emphasis on looking back at successes and learnings from 70 years of mammal research and conservation work, then looking forward to the future of the sector. A free panel event on Friday evening, at the end of the first day of the conference, was organised in partnership with UK Youth 4 Nature, titled 'It takes all of us: Inclusion in Conservation'. Chaired by UKY4N's Şeniz Mustafa, the panel included Joycelyn Longdon, a youth activist and PhD student at Cambridge, Dara McAnulty, a multi-award-winning autistic author, naturalist and conservationist from Northern Ireland, and Omar Abu-Seer, the Programme Manager for the Southeast at Action for Conservation. The conference itself was a huge success, with 140 attendees and a packed programme of high-quality talks and workshops. The ticket price was necessarily higher than we would have liked due to the costs of the venue, and in order to ensure that it was still inclusive and accessible for those of all backgrounds and career stages we offered 10 subsidised and fully-supported places through a bursary scheme.

Feedback on the event was hugely positive, with the high ticket price being the main negative point picked up in the follow-up survey. For 2025 we plan to address this by carefully choosing a venue that costs substantially less so that we can pass on the saving to attendees.

National Mammal Week (the annual celebration of mammal science and conservation led by the Mammal Society) took place from 22-28 April 2024, with a focus on 'Forgotten Mammals'. The aim was to use this moment of increased focus on mammals in public consciousness to bring into the spotlight the stories of forgotten and underrepresented mammals, such as species that are critically endangered, extinct, invasive, urban, small and under recorded. In order to reflect the 70 year landmark for the society, the communications strategy for the week looked at the past and the future, moving from the largely untold history of mammalogy to the future of mammal science and conservation. This year's theme also aimed to underscore the importance of diversity in conservation for future success in addressing issues that ultimately are related to the wellbeing of all people and the planet. From educational webinars and panels featuring leading writers and thinkers, to practical initiatives like the Big Mammal Week Challenge, there was something for everyone reached by our communications.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

CHARITABLE ACTIVITIES - continued

In October we held a successful Local Groups Conference in Exeter, attended by over 100 local group members, and 50 more online. This event, focused on semi-aquatic mammals such as otters, water voles and the invasive American mink, was made possible through the leadership and hard work of Devon Mammal Group, supported by Cornwall Mammal Group, and with generous support from University of Exeter and South West Water.

There were ambitious fundraising targets set for the year that unfortunately did not come to fruition. We hoped to secure core funds via a number of applications to smaller trusts to help us undertake the work required to refresh our systems and processes and revamp our offer for members and local groups. Fundraising consultants were contracted in the second half of 2023 to advise on a strategy for attracting such funds, and their work resulted in more than ten applications for amounts ranging from £5,000 to £20,000. While most of these were not successful, we were delighted to receive generous support from The Garfield Weston Foundation in the form of a core grant of £20,000. In addition to these much-needed funds, the input of the consultants resulted in a prospects list based on their research that we will continue to revisit for larger and more project-specific applications, and a number of draft funding proposal templates that we can customise for future applications.

MONITORING AND RESEARCH ACTIVITIES

National Harvest Mouse Survey

We completed our third Annual Harvest Mouse Survey season and published our 2023-4 report. Volunteer effort remained high, though we identified some areas of the country where some outreach and engagement will be needed before the next season to regain some of the amount of survey activity achieved in previous years. In areas of high engagement, such as Cornwall, sites are now surveyed repeatedly year-on-year, and this creates opportunities for us to investigate some more complex questions around the link between harvest mice, habitat health and land management, which will be an increasing focus for this project over time.

Led by our Training & Events Intern Maria we developed a new field guide to encourage first-time surveyors and support survey activities organised by local groups. This was offered digitally as a free printable resource on our website and produced as a laminated field resource and provided to local groups who felt it would be useful.

Mountain hares in Scotland

We completed year 3 of the volunteer mountain hare survey, and contributed to the 2023-4 report (with BTO, GWCT and NatureScot). This report identified the growing challenge of recruiting survey volunteers for this survey due to the remote landscapes and the diminishing sense of urgency around this important piece of research. The Mammal Society worked to address this by offering some free trainings in mountain hare surveying in person and online, and undertaking some social media promotion of the survey, and targeted outreach to our two new Highlands local groups and communities of walkers and sightseers in the Highlands.

Searching for Shrews

We completed phase 1 of our UK-wide barn owl pellet survey for Searching For Shrews (in partnership with the Barn Owl Trust), with over 500 volunteers UK-wide analysing over 2,500 pellets. An initial report into the year-one work developing and testing the methodology was published, including early attempts to draw learnings from the collated data, which demonstrated the huge value this project will have when the amount of data is increased and collected for consecutive years. Resourcing this project and continuing to grow engagement in the pellet analysis activity will be a focus for 2025.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

MONITORING AND RESEARCH ACTIVITIES - continued

Mammal Mapper

Mammal Mapper continued to attract new users throughout 2024, and bugs highlighted by users were swiftly addressed by our partners Natural Apptitude to build confidence and engagement in users. With financial support from Natural England we commissioned Natural Apptitude to update Mammal Mapper to include additional fields for beaver records to maximise the value of the tool for beaver surveys, resulting in Natural England and Environment Agency promoting Mammal Mapper as the recommended tool for ecologists to use for beaver surveys. Created a user guide for surveyors using Mammal Mapper.

Ecobat

This tool was completed and relaunched on our website at the beginning of the year, and is now once again in use by ecologists looking to achieve and present a clear picture of bat activity around sites proposed for development – especially wind farms.

England Otter Survey

The report for this 2022 field survey led by the Mammal Society has been repeatedly delayed, and by a revised timescale was due to be completed and released this year. Unfortunately due to low capacity in the partnership and some complications in analysing the data, this has once again been postponed but is expected to be launched in 2025.

RAISING SKILLS AND SHARING KNOWLEDGE

Training Programme

- Delivered 47 trainings, training more than 1000 people, generating over £26K surplus and attracting an average 4.63/5 star trainee rating.
- Developed our core Mammal Society 'Mammal Monitoring & ID' course, scheduled for a pilot delivery (for Local Group members, Youth Ambassadors and invited reviewers) in April 2025.
- Developed initiatives to increase diversity of participation in our training programme, including free trainings for Local Groups, and a 'Golden Ticket' application process to allocate a limited number of free training places to under-represented and low-income trainees (launching Jan 2025).

Webinars

Our programme of online monthly webinars continued through 2024, attracting audiences of 50-100 each time, with topics as diverse as animal consciousness and queer ecology alongside more mainstream species and ecosystem-focused webinars.

University Mammal Challenge (UMAC)

UMAC 2024 was a great success, running from January – May, with 15 teams of 5 students each participating in mammal monitoring, awareness raising and even fundraising activities in their university communities. Ten teams sustained engagement throughout the challenge, and student-led activity during the five month duration resulted in a huge spike in mammal data for university campuses. 270 transect surveys, 300 ad hoc mammal records, and 2053 video sequences from trailcams were submitted by UMAC teams. Eighteen student-led engagement activities were organised, and a number of student blogs and social media posts helped to bring Mammal society key messages to new audiences. Despite the success of the challenge, a number of improvements have been suggested in a thorough evaluation of the UMAC 2024. These include shifting and shortening the challenge timescale to improve engagement and avoid clashes with exams, adjusting the social media strategy to reach more student audiences, and various approaches to broaden the diversity of participants.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

University Mammal Challenge (UMAC) - continued

The Mammal Society was grateful to receive support in the form of prizes for high-performing teams from Opticron, South West Optics, David Wege, FSC, Rie Designed and One Stop Nature.

Youth Ambassador Programme

The Mammal Society announced the launch of a Youth Ambassador programme in Spring 2024, and invited applications from young people aged 16-18 throughout the Summer. We received over 20 excellent applications and appointed a first tranche of four inspiring young people to join the Mammal Society in the Highlands of Scotland in July for three days of cetacean surveying from the ferry crossing between Ullapool and Stornoway. The young people were also given an introduction to surveying for tracks and signs along rivers and coastlines. These first Youth Ambassadors have continued to promote the work of the Mammal Society, while leading the process of defining how they and future Youth Ambassadors can make the most of their position to realise personal ambitions and support mammal conservation work. Towards the end of the year some of our Youth Ambassadors help script and present a video alongside our patron Gillian Burke to mark the end of our 70th anniversary year, reflecting on achievements over those seven decades and looking towards the next challenges the society and its partners will need to face.

MEMBERSHIP

Several changes were made to membership in 2024, with an increase in standard individual membership from £36 to £60 a year, alongside a new registration process that encouraged and enabled monthly direct debit payment of £5 a month (concession rate £3) rather than an annual invoice for the full year's membership fee. As well as the increased revenue overall this change will make membership more manageable for those who struggle to pay a large amount up front, and will reduce the amount of financial administration and lower the number of members lost because they forget to renew – or cannot afford to pay the full year fee – when their membership comes up for renewal. Existing members were encouraged to switch to the new model, but as a concession in light of their contribution to the society as members over previous years they were permitted to remain on the original lower rate if they would otherwise be unable to renew.

A Corporate Membership was designed and launched in 2024, aimed at Ecological Consultancy companies. This model allows companies to pay a higher rate of annual membership so that the benefits of membership (discounted training and events, Mammal News etc) can be accessed by all their staff. Work has also begun on a Junior Membership, defined with input from the Youth Ambassadors, and we hope to launch and promote this to young people and schools in 2025. We started the year with 1,066 members, and ended with 1,233.

COMMUNICATIONS AND PUBLICATIONS

Journals

Our international journal, *Mammal Review*, continues to be an important outlet for scientific research on mammal biology, ecology and conservation. Published by Wiley, this publication contributes a substantial amount to our annual income. 2024 began with a new editorial team taking the reins of the journal – Dr Robin Grant as Editor-in-Chief and Dr Antonio Uzal Fernandez as Assistant Editor. They have been consulting with the Editorial Board and stakeholders in the Mammal Society and wider mammalogy community on plans to revitalise the journal through pro-active outreach to institutions and individuals to secure papers, and a refreshed approach to communications in closer alignment with the Mammal Society's channels.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

Books, magazines and electronic communications

Mammal News

In 2024 we moved to producing four issues a year (seasonally) instead of three, as part of the revised membership offer. This allows us to keep members more actively updated on projects and developments in the world of mammal science and conservation, and is especially valuable when we have a time-sensitive campaign action or call for input from members to circulate. We now circulate Mammal News to all members as a digital pdf, and have invited new members to switch to digital-only if they do not feel strongly about receiving a hard copy magazine, since this saves the charity money and ensures their membership fees go further in supporting our work. Members wishing to receive a hard copy of the magazine are required to be on the full standard rate of membership, though we have made exceptions for some members on the concession rate who struggle to access digital resources.

We are lucky to continue to have Rowena Millar as Editor of Mammal News, bringing her expertise and deep understanding of our diverse and growing audience to the work of defining and editing the content of each issue. We also continue to work with Lonsdale on the design and print of each issue. Feedback from members continues to be consistently positive, as we continue to develop the publication in new areas – especially in the content designed to serve younger readers in the families of members, and the prominence of news and views from members of our Local Groups Network.

Owl pellet analysis guide

The photographic guide to identifying small mammal remains in owl pellets that was published as a free digital resource in 2023 was printed and made available as a high-quality A4 book in 2024. This is now available from NHBS and copies were disseminated for free to any local groups who intended to dissect owl pellets in support of the Searching for Shrews project. This book is the result of a huge amount of voluntary work by author and macro photographer Susanna Ramsey, with input and support from Mammal Society's Vice Chair Derek Crawley.

The Edible Dormouse (Glis glis) handbook

A short update on the range, biology and conservation status of the edible dormouse in the UK was written by Pat Morris and Roger Trout and made available as a printed booklet this year.

Crap Calendar

Building on an idea used by Staffordshire Mammal Group to raise funds and awareness of mammal monitoring techniques in the past, we designed and produced a 12-month calendar featuring photos of British mammals alongside specimens of their scat and information about the species and how to identify their droppings in the field. This proved popular, with the first print run of 100 selling out within weeks and necessitating a second print run of the same size, which also sold out around Christmas.

COMMUNICATIONS

Our two Communications Officers Hope and Alana took a creative and strategic approach to our communications in 2024, enabling a number of big developments and achievements that grew and diversified our audience and increased our ability to reach and influence through our channels.

- Launched our new website, with improved look and navigation. Content-rich species pages are being updated (including maps) and all will be refreshed by Q2 2025.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

- Grew our social audience by around 15,000 followers across Instagram, LinkedIn, and Facebook
- Increased engagement on Instagram by 20%, generating over 2,000 comments on our posts this year—a 600% increase from the year before.
- Launched a new TikTok account, which has already hit over 1,000 followers.

EXPERT INFLUENCE AND CONSULTANCY

Alongside our flagship projects defined and delivered by the Mammal Society (see above) we played a key part in supporting and enhancing a number of projects led by third party organisations, either as sub-contracted delivery partners or non-financial partners.

- Authored and coordinated an expert review of Threatened Species Recovery Actions for terrestrial and marine mammals (excluding bats) for England (Natural England)
- Completed the definition and build of an online portal for beaver records in England (and rest of UK) for Natural England and Environment Agency, now being used to inform strategy and practice for beaver recovery in England.
- Key consultants for defining the list of threatened species for Scotland (NatureScot)
- Contributed to government consultation on future of Species Recovery Strategies (Natural England)
- Sat on the steering groups for the State of Nature Partnership, Nature Premium, Natural History GCSE and Missing Lynx project
- Formally joined the UK Squirrel Accord, with CEO Matt Larsen-Daw taking on the role of Chair of the UK Squirrel Accord Trees & Woodland Management Subcommittee
- Remained active and vocal members of Wildlife and Countryside Link, co-signing and publicly supporting five lobbying letters on topics relevant to the Mammal Society's priorities.

PRIZES & COMPETITIONS

At the Annual Conference we awarded our prestigious Mammal Society Medal to Dr Andrew Kitchener for his significant contribution to mammal science over decades. We awarded the Richard Shore Prize to Ian Bond for his ongoing dedication to protecting British mammals at the grassroots (especially given his key involvement in defining and supporting the Searching for Shrews project). We also awarded the first ever 'President's Award', the recipient for which is selected by the standing Mammal Society President (this year Penny Lewns). This award allows us to recognise incredible achievements that may be outside of the traditional areas of mammal science and research that we celebrate through our annual awards. This year it was accepted by Ugandan wildlife vet and founder Gladys Kalema-Zikusoka, for her incredible work pioneering a one-health approach that benefits mountain gorillas and the people living in the same landscape.

This year we also initiated a new 'public nomination' prize – the Mammal Champions Awards. This allows us to show the variety of great work to help mammals undertaken by volunteers and professionals across the UK. Mammal Champion Awards were presented to young conservation hero Lyndon Howson and Kingston University sustainability lead Sivakhami Sivanesan for their work to embed mammal friendly practices and conservation projects in universities. A Volunteer of the Year award was accepted by Susanna Ramsey for her work to engage and educate people about wildlife locally and via online resources, and her hard work putting together the very popular new owl pellet dissection guide. A local group award was presented to Cornwall Mammal Group, and a Young Mammal Champion Award was given to 15 year old Ayla for their enthusiastic volunteering for a number of mammal-focused conservation and monitoring projects.

Our Mammal Photographer of the Year competition ran in 2025, attracting hundreds of high-quality entries, and the incredible shortlisted images were displayed at our Annual Conference.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

FINANCIAL REVIEW

Financial Position/Update

The financial performance of the Society for 2024, as detailed in the SOFA on page 14, resulted in a deficit of £39,384. This outcome was against a breakeven budget for the year as, despite income from fundraising and training workshops growing significantly compared to 2023 due to successful grant applications and a full year of dedicated resource to drive training activity, they hadn't increased as much as initially planned.

Conference income was lower than 2023 due to the venue's capacity, as it had been booked pre-Covid, and trading income dropped due to reduced funding of entities requiring consultants, in particular the Otter Survey in 2023.

Even with the deficit, the society maintains a healthy reserves balance and continues to work on a wide range of activities to raise awareness and funding, despite continued cost of living pressures in the UK.

The Mammal Society has been made aware of a pending legacy donation of £120,000, which will be recognised in the 2025 accounts once the probate has been issued.

The Society, as ever, continues to seek developing corporate support with appropriate partners. We are again grateful to our continuing four corporate partners Wildcare, Wildlife Acoustics, RSK Biocensus and NHBS. We also remain grateful to our many business partners as noted in our Mammal News publication.

We continue with detailed operational and financial updates to Council at each of our, roughly quarterly, Council Meetings. Additional communication and information sharing remains to enable us to adapt appropriately to changing circumstances. Our training courses and events are both now benefitting from more face-to-face activity and we continue to attempt to grow these activities, along with other plans as covered in more detail earlier in this report.

Managing Risk

As in the past, maintaining/growing our income sources, appropriately managing our finances and safeguarding our reputation, particularly from an academic/scientific perspective, remain the major risks to our ability to continue to achieve our charitable objectives. We also consider our digital systems resources and back-ups, together with our ability to retain and replace, when necessary, staff with appropriate capabilities and commitment, as being key risk areas. All of these, since the Covid-19 pandemic, receive more frequent reviews and consideration, deemed necessary now by the poor economic climate. In order to mitigate these risks:

- i) We regularly review our income and consider appropriate new sources.
- ii) We monitor our finances on an ongoing basis, including periodic cash flow projections.
- iii) We have appropriate financial controls in place, in respect of our income and expenditure, and adjust our expenditure appropriately in the light of income changes.
- iv) Our Council membership is composed of appropriately qualified and experienced members, particularly from within the academic/science sector where we operate, enabling informed consideration of our activities and outputs.
- v) The majority of our day-to-day operational support systems are procured as bought in web-based services (eg Gmail mail and Xero financials), such that the service provider is responsible for back-up facilities and we do not need to employ dedicated IT staff internally. Our Mammal Mapper App is supported by an external supplier with whom we have, and seek to maintain, an extremely good working relationship.
- vi) We are fortunate to have had, and continue to have, a small but competent and dedicated staff team, backed up with similarly competent and dedicated volunteers. Within the financial constraints of a small charity, we seek to offer reasonable contractual terms and conditions to our staff, together with regular contact with some, if not all, trustees, in what we hope is an open, supportive and rewarding working environment. Through our Council members we have access, when required, to expert and up to date guidance on HR issues.

Insurable risks are suitably covered, and reviewed annually. In line with the need to maintain a degree of flexibility in having access to cash, investments are currently confined to deposit accounts with our bankers. As with other small organisations, with similar relatively small cash balances, the opportunity, without taking unnecessary risk, to achieve any meaningful investment return remains low.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

Reserves Policy

The Society receives two forms of income:

- Unrestricted funds from membership; sales of books; equipment hire; training courses; events; contracts, Mammal Review and unrestricted bequests, which are available to cover any costs of running the organisation.
- Restricted funds, in the shape of grants, contracts and bequests which have to be used for a specific purpose, such as student bursaries to attend the Spring Conference, or grants to undertake surveys.

As reported previously, in February 2022 the Society changed to a policy of maintaining a free reserves* balance, within unrestricted funds, which equates to six months of unrestricted running costs, to cover emergency situations that may arise from time to time and, worst case, to wind down the organisation in a controlled and orderly manner.

Despite the deficit, the 2024 year-end free reserves* balance was in excess of the six months policy amount. The excess, whilst not specifically designated, should help, in line with our strategic plan, to support attempts to grow the organisation's reach and capabilities, for the benefit of our beneficiaries.

(*Free reserves = total reserves, less restricted reserves, designated reserves and fixed assets).

In the light of the continuing poor economic climate, we have a conservative draft cash flow, to the end of 2025, which, gives us no cause to consider other than that the Society will be able to remain a going concern up to, and beyond that date.

Designated funds

There are no designated funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its Governing Document, the Memorandum and Articles of Association dated 18th October 1979, as amended by Special Resolutions dated 22 April 2006, 20 April 2013 and 04 August 2023. The Charity constitutes as a private limited company, limited by guarantee, as defined in the Companies Act 2006.

Recruitment and appointment of new trustees

The Council consists of the officers (President; Chair; no less than one but no more than two vice chairs, Honorary Secretary and Honorary Treasurer) and not less than seven nor more than eleven other full members of the Society. The Council shall have the power to co-opt up to four additional members to cover interest not adequately represented by the rest of the Council.

The President shall retire at each Annual General Meeting but shall be eligible for immediate re-election.

All the other officers herein mentioned shall retire at each Annual General Meeting but shall be eligible for re-election if they shall not have completed six consecutive years in office. Exceptionally, per the 04 August 2023 Special Resolution, where no suitable replacement officer is forthcoming, the honorary treasurer may be re-elected on an annual basis beyond the normal six year period.

At each Annual General Meeting such Ordinary Members as have completed three consecutive years in office shall retire and shall be eligible for re-election for a further period of three consecutive years. After completion of such second period in office such members shall retire and shall not be eligible for re-election until the next following Annual General Meeting.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Recruitment and appointment of new trustees - continued

The election of members shall take place in the following manner:

Any two members shall be at liberty to nominate any other full member to serve as a member of the Council. The proposer shall ascertain that the person nominated by him/her is willing to be so nominated.

The name of each full member so nominated, together with the names of his/her proposer and seconder, shall be sent in writing to the Secretary of the Society at least fourteen days before the Annual General Meeting.

In addition, the Council shall itself have the power to nominate any full member to serve as an officer or other member of Council, such nomination to be submitted to the Annual General Meeting.

Balloting lists shall be prepared (if necessary) containing the names of the candidates only and each full member present at the Annual General Meeting shall be entitled to vote for any number of such candidates not exceeding the number of vacancies.

In case there shall not be a sufficient number of candidate nominations, the Council shall nominate full members to fill up the remaining vacancy or vacancies.

If two or more candidates obtain an equal number of votes, another ballot shall if necessary be taken in respect of such candidates. If two or more candidates again obtain an equal number of votes, the Council shall select by lot from such candidates the candidate or candidates who is or who are to be elected.

The declaration by the Chair of the Annual General Meeting as to the result of the ballot and an entry of that declaration in the Minute Book shall be conclusive.

Additional governance issues

As members of Council are also Directors of a company limited by guarantee, each nominee is told of the responsibilities they will take on as both Trustee and Director, should they be elected.

New Council members are encouraged to engage with other trustees and staff soon after their election and to take on additional responsibilities by joining one of the sub-committees. The Honorary Secretary shares appropriate Charity Commission guidance documentation (eg a digital link to the '5 minute guides') with new Council members and, periodically, also with all Council members as a reminder for keeping up to date with major changes.

The Council creates specialised sub-committees in line with the specific requirements of the Society to ensure that all its ongoing activities are properly supported and controlled.

The Society has a Scientific Advisory Committee; a Local Groups Committee; a Training & Events Committee; a Fundraising Committee, a Marketing & Communications Committee and a Student Committee.

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number:

01455136 (England and Wales)

Registered Charity Number:

278918

Registered Office:

International House

55 Longsmith Street

Gloucester

GL1 2HT

Trustees:

Penelope Lewns - President

Stephanie Wray - Chair

Derek Crawley - Vice-Chair

Emily Cattrall - Hon Treasurer (appointed 13th April 2024)

Michelle Henley (appointed 13th April 2024)

Stephanie Murphy (appointed 13th April 2024)

Richard Delahay (appointed 13 April 2024)

Ferozah Mahmood

Merryl Parle-Gelling

Anthony Parker - Hon Secretary

Rosemary Toney

Helen Mitcheson

Timothy Hounsome

Dawn Scott (resigned 13th April 2024)

Ruairidh Campbell (resigned 13th April 2024)

Rodger Douglas Pressland - Hon Treasurer (resigned 13th April 2024)

Sally Hayn (resigned 13th April 2024)

Julie Jones-Diette (appointed 29th March 2025)

Danielle Berri Johnson (appointed 29th March 2025)

Independent Examiner:

Mrs L A Parry, ACA

Langdowns DFK Ltd

Business Advisors

Fleming Court

Leigh Road

Eastleigh

Southampton

Hampshire

SO50 9PG

Bankers:

The Co-Operative Bank plc

1 Balloon Street

Manchester

M4 4BE

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2024

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26/09/2025..... and signed on its behalf by:

Stephanie Wray

.....
Stephanie Wray - Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MAMMAL SOCIETY**

Independent examiner's report to the trustees of The Mammal Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

The company's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mrs L A Parry, ACA
Langdowns DFK Ltd
Chartered Accountants
Fleming Court
Leigh Road
Eastleigh
Hampshire
SO50 9PD

Date: 29 September 2025

The Mammal Society

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	83,189	-	83,189	76,960
Charitable activities	4				
Training workshops		45,734	-	45,734	24,392
Publication sales		60,151	-	60,151	58,207
Events		24,330	-	24,330	30,830
Trading services and Grants		42,474	-	42,474	104,932
Grants		-	-	-	-
Investment income	3	2,738	-	2,738	1,998
Total		258,616	-	258,616	297,319
EXPENDITURE ON					
Raising funds	6	42,891	-	42,891	43,890
Charitable activities	7				
Training workshops		60,665	-	60,665	25,249
Publication sales		14,887	-	14,887	22,557
Events		53,045	-	53,045	40,955
Surveys and monitoring		6,910	-	6,910	5,036
Trading services and Grants		119,602	-	119,602	131,341
Total		298,000	-	298,000	269,028
NET (EXPENDITURE)/INCOME		(39,384)	-	(39,384)	28,291
RECONCILIATION OF FUNDS					
Total funds brought forward		245,064	2,500	247,564	219,273
TOTAL FUNDS CARRIED FORWARD		205,680	2,500	208,180	247,564

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Intangible assets	14	5,408	-	5,408	-
Tangible assets	15	800	-	800	1,558
		<u>6,208</u>	<u>-</u>	<u>6,208</u>	<u>1,558</u>
CURRENT ASSETS					
Stocks	16	5,146	-	5,146	6,017
Debtors	17	66,693	-	66,693	77,801
Cash at bank	18	199,604	2,500	202,104	228,804
		<u>271,443</u>	<u>2,500</u>	<u>273,943</u>	<u>312,622</u>
CREDITORS					
Amounts falling due within one year	19	(71,971)	-	(71,971)	(66,616)
NET CURRENT ASSETS		<u>199,472</u>	<u>2,500</u>	<u>201,972</u>	<u>246,006</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		205,680	2,500	208,180	247,564
NET ASSETS		<u>205,680</u>	<u>2,500</u>	<u>208,180</u>	<u>247,564</u>
FUNDS	20				
Unrestricted funds				205,680	245,064
Restricted funds				2,500	2,500
TOTAL FUNDS				<u>208,180</u>	<u>247,564</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION - continued
31 December 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29/09/2025 and were signed on its behalf by:

Emily Cattrall

.....
Emily Cattrall - (Trustee/Honorary Treasurer)

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities when entitlement has passed to the charity; it is probable that economic benefits associated with the transaction will flow to the charity and amounts can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be reliably measured.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.
- Fundraising income is included when received.
- Subscription income is received at any time during the year for annual membership. Income received in advance at the year end is deferred.
- For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the Society that a distribution will be made, or when distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

Liabilities are recognised as expenditure as soon as there is legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets - development expenditure

Development of Apps is capitalised where there is expected to be a benefit to future periods and the following conditions are met:

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Intangible assets - development expenditure - continued

- (i) It is technically feasible to complete the research or development so that the product will be available for use or sale.
- (ii) It is intended to use or sell the product being developed.
- (iii) The company is able to use or sell the product.
- (iv) It can be demonstrated that the product will generate probable future economic benefits.
- (v) Adequate technical, financial and other resources exist so that product development can be completed and subsequently used or sold.
- (vi) Expenditure attributable to the research and development work can be reliably measured.

Capitalised development expenditure on Mammal Mapper Apps is stated at cost less accumulated amortisation and impairment losses and amortised over its useful economic life of 3 years. Amortisation expenses for the year are included in charitable expenses.

All other research and development expenditure is recognised as an expense in the period in which it is incurred.

Tangible fixed assets

The cost of tangible fixed assets includes only expenditure directly incurred in bringing the assets into working condition for their intended use. Both the cost of replacing major components and the cost of major inspections are capitalised. Borrowing costs are not capitalised. Depreciation is provided at the following annual rates in order to allocate the depreciable amount of each asset over its estimated useful life.

Equipment - 20% on cost

Assets held under finance leases are depreciated in the same way as owned assets.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of cash-generating unit to which the asset belongs.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Cost includes any expenditure incurred in bringing stock to its present location and condition. An average cost basis is used. Borrowing costs are not capitalised. Where consignment stock is in substance an asset of the company, it is recognised as such on the balance sheet.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Taxation

The charity is exempt from corporate tax on its charitable activities.

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

The charity may maintain both restricted and unrestricted funds. Restricted funds represent grants and donations that are allocated by the donor for a specific purpose. Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Going Concern

The accounts have been prepared on the going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements.

The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 14 days or less.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2.	DONATIONS AND LEGACIES	Unrestricted	Restricted	31.12.24	31.12.23
		funds	funds	£	£
		£	£		
	Donations	28,387	-	28,387	21,425
	Gift aid	6,485	-	6,485	8,483
	Membership	48,317	-	48,317	47,052
		<u>83,189</u>	<u>-</u>	<u>83,189</u>	<u>76,960</u>
3.	INVESTMENT INCOME			31.12.24	31.12.23
				£	£
	Interest Income			<u>2,738</u>	<u>1,998</u>

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Training workshops				
Training workshop income	45,734	-	45,734	24,392
Publications income				
Mammal Review	53,532	-	53,532	55,049
Other Publications	4,235	-	4,235	1,374
Other merchandise	1,734	-	1,734	540
Royalties	650	-	650	1,244
	60,151	-	60,151	58,207
Events				
Conference	24,330	-	24,330	30,830
	24,330	-	24,330	30,830
Trading services and Grants				
Trading services	17,874	-	17,874	104,932
Grants	24,600	-	24,600	-
	42,474	-	42,474	104,932
	172,689	-	172,689	218,361

5. INCOME FROM GRANTS

Grants received from Garfield Weston Foundation (£20,000) and Norton Rose Charitable Trust (£4,600)

6. RAISING FUNDS

	31.12.24 £	31.12.23 £
Raising donations and legacies		
Membership direct costs	15,166	18,698
Mammal News	9,729	10,140
Central costs	17,995	15,052
	42,891	43,890

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

7. EXPENDITURE ON CHARITABLE ACTIVITIES

The following table includes the allocation of support costs

	Unrestricted funds £	Restricted funds £	31.12.24 Total funds £	31.12.23 Total funds £
Surveys and monitoring				
Mammal Mapper	4,812	-	4,812	3,309
Central costs	2,098	-	2,098	1,727
	<u>6,910</u>	<u>-</u>	<u>6,910</u>	<u>5,036</u>
Training workshops				
Venue hire, salaries, trainers etc	50,288	-	50,288	16,590
Central costs	10,377	-	10,377	8,659
	<u>60,665</u>	<u>-</u>	<u>60,665</u>	<u>25,249</u>
Publications				
Cost of sales	5,614	-	5,614	14,821
Central costs	9,273	-	9,273	7,736
	<u>14,887</u>	<u>-</u>	<u>14,887</u>	<u>22,557</u>
Events				
Conference	36,265	-	36,265	26,909
Salaries and direct costs	-	-	-	-
Central costs	16,780	-	16,780	14,046
	<u>53,045</u>	<u>-</u>	<u>53,045</u>	<u>40,955</u>
Trading services				
- Direct costs				
Subcontractor fees	37,727	-	37,727	45,000
Salary costs	28,001	-	28,001	41,297
	<u>65,728</u>	<u>-</u>	<u>65,728</u>	<u>86,297</u>
Central costs	53,874	-	53,874	45,044
	<u>119,602</u>	<u>-</u>	<u>119,602</u>	<u>131,341</u>
	<u>255,109</u>	<u>-</u>	<u>255,109</u>	<u>225,138</u>

Central costs and support costs

Wherever possible central costs are allocated directly to the relevant activity. The unallocated balances are apportioned to specific activities in the same ratio as direct costs incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

8. SUPPORT COSTS

Governance costs

Governance costs in 2024 were £2,670 (2023: £2,200), relating to the Independent Examination. Governance costs are, consequently, considered not material enough to warrant separate disclosure and are now included within central costs.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.24	31.12.23
	£	£
Depreciation - owned assets	1,409	1,352
Development costs amortisation	92	-
	<u>1,501</u>	<u>1,352</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2024 none of the trustees were paid remuneration or received other benefits from an employment with the charity or related entity (2023: £nil).

Trustees' expenses

Travel costs and disbursements amounting to £1,145 (2023: £266) were reimbursed to 5 trustees (2023:2)

11. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	133,908	118,313
Social Security	6,646	10,911
Pension	5,743	3,951
	<u>146,297</u>	<u>133,175</u>

The average number of employees during the year was 5 (2022: 4).

There were no employees who received emoluments of more than £60,000 in 2024 or 2023.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,960	-	76,960
Charitable activities			
Training workshops	24,392	-	24,392
Publication sales	58,207	-	58,207
Events	30,830	-	30,830
Trading services and Grants	104,932	-	104,932
Investment income	1,998	-	1,998
Total	297,319	-	297,319
EXPENDITURE ON			
Raising funds	43,890	-	43,890
Charitable activities			
Training workshops	25,249	-	25,249
Publication sales	22,557	-	22,557
Events	34,965	5,990	40,955
Surveys and monitoring	5,036	-	5,036
Trading services and Grants	131,341	-	131,341
Total	263,038	5,990	269,028
NET (EXPENDITURE) / INCOME	34,281	(5,990)	28,291
Transfer between funds	(988)	988	-
Net movement in funds	33,293	(5,002)	28,291
RECONCILIATION OF FUNDS			
Total funds brought forward	211,771	7,502	219,273
TOTAL FUNDS CARRIED FORWARD	245,064	2,500	247,564

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

13. FEES FOR EXAMINATION OF THE ACCOUNTS

	31.12.24	31.12.23
	£	£
Independent examiner's fees	<u>2,670</u>	<u>2,200</u>

14. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2024	40,554
Additions in the year	<u>5,500</u>
At 31 December 2024	<u>46,054</u>
AMORTISATION	
At 1 January 2024	40,554
Charge for the year	<u>92</u>
At 31 December 2024	<u>40,646</u>
NET BOOK VALUE	
At 31 December 2024	<u>5,408</u>
At 31 December 2023	<u>-</u>

15. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 January 2024	5,486
Additions in the year	<u>650</u>
At 31 December 2024	<u>6,136</u>
DEPRECIATION	
At 1 January 2024	3,928
Charge for the year	<u>1,409</u>
At 31 December 2024	<u>5,337</u>
NET BOOK VALUE	
At 31 December 2024	<u>800</u>
At 31 December 2023	<u>1,559</u>

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

16.	STOCKS			31.12.24	31.12.23
				£	£
	Finished Goods			<u>5,146</u>	<u>6,017</u>
17.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31.12.24	31.12.23
				£	£
	Trade debtors			1,256	7,942
	Other debtors			63,351	58,663
	Prepayments			<u>2,086</u>	<u>11,196</u>
				<u>66,693</u>	<u>77,801</u>
18.	CASH AT BANK				
		General Fund	Sponsorship Fund	31.12.24	
				Total funds	
		£	£	£	
	Paypal account	2,435	-	2,435	
	Bank current account	13,550	-	13,550	
	Bank Community account	15,573	-	15,573	
	14 day deposit account	168,046	2,500	170,546	
	Total	<u>199,604</u>	<u>2,500</u>	<u>202,104</u>	
					31.12.23
					Total funds
					£
	Paypal account				4,343
	Bank current account				43,692
	Bank Community account				12,961
	14 day deposit account				167,808
	Total				<u>228,804</u>

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	24,376	37,535
Other creditors	16,002	-
Accrued expenses	8,850	8,166
Taxation, social security and pension	7,362	3,420
Deferred income	15,381	17,495
	<u>71,971</u>	<u>66,616</u>

20. MOVEMENT IN FUNDS

	At 01.01.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	245,064	(39,384)	205,680
	<u>245,064</u>	<u>(39,384)</u>	<u>205,680</u>
Restricted funds			
Sponsorship Fund	2,500	-	2,500
	<u>2,500</u>	<u>-</u>	<u>2,500</u>
TOTAL FUNDS	<u>247,564</u>	<u>(39,384)</u>	<u>208,180</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	258,616	(298,000)	(39,384)
Designated fund	-	-	-
	<u>258,616</u>	<u>(298,000)</u>	<u>(39,384)</u>
Restricted funds			
Sponsorship Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>258,616</u>	<u>(298,000)</u>	<u>(39,384)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

20. MOVEMENT IN FUNDS

Comparatives for movement in funds	At 01.01.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	211,771	34,281	(988)	245,064
Designated fund	-	-	-	-
	<u>211,771</u>	<u>34,281</u>	<u>(988)</u>	<u>245,064</u>
Restricted funds				
Nigel Bonner Fund	2,153	(2,153)	-	-
Michael Woods Fund	2,849	(3,837)	988	-
Sponsorship Fund	2,500	-	-	2,500
	<u>7,502</u>	<u>(5,990)</u>	<u>988</u>	<u>2,500</u>
TOTAL FUNDS	<u>219,273</u>	<u>28,291</u>	<u>-</u>	<u>247,564</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,319	(263,038)	34,281
	<u>297,319</u>	<u>(263,038)</u>	<u>33,293</u>
Restricted funds			
Nigel Bonner Fund	-	(2,153)	(2,153)
Michael Woods Fund	-	(3,837)	(3,837)
Sponsorship Fund	-	-	-
	<u>-</u>	<u>(5,990)</u>	<u>(5,990)</u>
TOTAL FUNDS	<u>297,319</u>	<u>(269,028)</u>	<u>28,291</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2024

21. RELATED PARTY

There were no related party transactions during the period.

22. KEY MANAGEMENT PERSONNEL

During the year ended 31 December 2024 the remuneration of key management personnel was £50,000 (2023 £40,385)

Accounts

REGISTERED COMPANY NUMBER: 01455136 (England & Wales)
REGISTERED CHARITY NUMBER: 278918

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR

The Mammal Society

The Mammal Society

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for the Year Ended 31 December 2023

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The Mammal Society

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Mammal Society promotes evidence-based conservation, and is the only organisation dedicated to the study and management of all British mammals.

The Mammal Society works to protect British mammals, halt the decline of threatened species and advises on all issues affecting British Mammals. We study mammals, identify the problems they face and promote conservation and other policies based on sound science:

The objects of the charity are:

1. to promote the study of mammals to advance the education of the public in all aspects of mammalogy and mammal ecology.
2. to advance, promote and further the conservation of mammals.

Significant activities

The Mammal Society is committed to promoting evidence based mammal conservation. It seeks to provide scientific information to a wide audience and to train members of the public and professionals in survey methodology.

When planning our activities for the year, the Mammal Society trustees have considered the Charity Commission's guidance on public benefit. In our opinion the Charity is a public benefit entity, in particular, we have worked to:

- Raise awareness of mammals, their ecology and their conservation needs by providing training courses, freely available information (on our website, press releases and twitter feeds), and producing specialist publications.
- Promote the monitoring of mammal populations and threats to their conservation through the national Atlas project and the use of our Mammal Mapper app. These projects are both freely available to both members and non-members.
- Educate people about British mammals and promote mammal studies in the UK and overseas through our conference, symposium and membership magazine, Mammal News.
- Advocate conservation plans based on sound science through our interaction with government policy independently and through Wildlife and Countryside Link.
- Provide current information on mammals through our publications via the website; membership magazine; media, the international journal Mammal Review and the open-access online journal Mammal Communications.
- Involve people of all ages in our efforts to protect mammals by provision of training, engagement in national surveys and provision of conservation information and advice.

Volunteers and Local Groups

We would like to thank all the volunteers and local groups who make The Mammal Society the active and engaged community that it is. We would also like to thank all who volunteer across the country to keep the organisation delivering well over what can be achieved just with the small staff team.

The Mammal Society

REPORT OF THE TRUSTEES for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE **CHARITABLE ACTIVITIES**

In March 2023 our new CEO, Matt Larsen-Daw, started in post following a period of several months without a CEO. In the interim period a number of staff had left or handed in their resignation - including Communications Officer, Sophie, and Science Officer, Frazer. Finance and Membership Officer, Janet, had also stepped down and been replaced by Sarah Martin. The first few months of Matt's leadership were focused on recruitment and a re-alignment of priorities in the strategy. This included a refreshment of the Vision and the establishment of some underpinning Values for the Society. A revised staff structure was proposed that reflected a new focus on building an engaged audience and active network of members and volunteers, and a greater recognition of our role in the sector as a champion of good practice and an expert provider of education and training to strengthen the conservation sector in the future. In order to deliver on this role, greater focus was given on broadening our audience and participant groups to involve more diverse communities and help tackle a lack of representation in the conservation sector, and a new 'Training & Education Officer' role that would establish a programme of school and college engagement. Recruitment for this new role took place in the second half of the year.

Following a number of years in which activities were restricted by the pandemic, in 2023 there was a return to face-to-face engagement through our training programme, outreach and Annual Conference. Our conference is usually in the Spring, but due to the period without a CEO, in 2023 it was arranged for August and took place at the Brackenhurst campus of Nottingham Trent University over two jam-packed days of talks, workshops and networking opportunities. We achieved our objectives in terms of attendance (140 tickets across the weekend, with a mix of academics, students, local group volunteers and professional ecologists and conservationists), and received excellent feedback (an average overall satisfaction rating of 4.5/5). The event broke even financially in real terms (profit of just over £1,000 when staff time was factored in) despite providing a number of bursaries to enable attendance from early career professionals and students.

Staff attended a number of face-to-face events to raise the profile of the Mammal Society in new areas. This included BirdFair 2023 in Rutland, where despite torrential downpours we engaged hundreds of nature enthusiasts and generated considerable interest in our Searching for Shrews project from both potential supporters and potential owl pellet suppliers. At the Restore Nature Now rally outside DEFRA, in September 2023, nature charities including the Mammal Society attended to call for an urgent response to the findings of the State of Nature Report (to which Mammal Society data contributed). CEO Matt Larsen-Daw was part of a line-up of speakers adding voices to the calls for urgent and considered action to halt biodiversity loss.

In addition to the State of Nature Report and Restore Nature Now rally, the Mammal Society has been active in inputting to a number of steering groups and coalitions in 2023, ensuring our expert perspectives (informed by the Science Advisory Committee and Council) were fed in to help define, enhance and strengthen initiatives that could steer the next few years of conservation practice and policy. These included the Wildlife & Countryside Link's 'Nature 2030' campaign, for which the Mammal Society arranged and chaired a youth briefing and orientation webinar with UK Youth 4 Nature. We have also input to the Nature Premium steering group, the Natural History GCSE Advisory Group and the Missing Lynx Steering Group, among others.

Continuing our focus to ensure the financial stability of the Society, particularly challenging in the current economic environment, we remain extremely grateful to our members; supporters; corporate supporters, volunteers and local groups for their continued support.

MONITORING AND RESEARCH ACTIVITIES

Mountain hares in Scotland

Continuing with our volunteer survey developed in partnership with the British Trust for Ornithology (BTO), the Game & Wildlife Conservation Trust (GWCT), the James Hutton Institute (JHI) and NatureScot in 2021, we promoted the use of Mammal Mapper by volunteers to record sightings, and conduct transect surveys, of mountain hare (*Lepus timidus*) in

The Mammal Society

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2023**

MONITORING AND RESEARCH ACTIVITIES - continued

Scotland. We input to a second year report that presented the data and volunteer effort generated by the project. As volunteer engagement was seen to have fallen since the first year, with a corresponding decline in the amount of survey data, a focus for us and our project partners was a revised strategy for promoting the survey and recruiting volunteer surveyors. A webinar was run to brief prospective volunteers and explain the rationale behind the survey, and a push was given to the project on our social channels. Additional methods of data collection were developed and will be launched to fuel surveying capacity in the next year, and we contributed to a guide resource to help the accurate identification of mountain hare droppings on hillsides.

Harvest Mouse (Nationwide)

The National Harvest Mouse Survey, initiated in 2021, continues to be a flagship project, attracting record volunteer effort this year. Especially high engagement by certain local group has led to areas of very high coverage in some counties including Cornwall. While there are still some gaps in the UK-wide survey effort that we hope to fill through increased engagement and regional volunteer training events in the next year, we are also able to look towards enhancements to the surveying methodology. We hope to yield richer data on habitat preferences and changes in seasonal behaviour where we have high coverage and strong volunteer engagement. A second report was released to present data from the 2022-23 surveying season, and some interesting discoveries were shared in the report and through press coverage and social media. These included the return of harvest mice to an area in North Yorkshire after a 5 year absence (without translocation work), sites of harvest mice presence in Scotland, further North than the previously recorded range of harvest mice, and signs that the end of breeding season may be moving later in the year, potentially due to changing temperature and rainfall patterns. Online training was delivered at the start of the survey season, and two new regional coordinators were recruited to drive local survey effort in previously under-recorded areas. This includes, for the first time, a Wales coordinator.

Greater White Toothed Shrew - Searching For Shrews

A strategic priority this year, our Searching For Shrews project evolved into a partnership with the Barn Owl Trust to source and analyse barn owl pellets from locations around the UK, in order to check for the presence of the non-native Greater White Toothed Shrew (GWTS), which was discovered to be in Britain in 2022. By the end of the year we had over 400 people offering their services as volunteer pellet dissectors, and had received and analysed hundreds of pellets from dozens of locations. A number of training webinars and face-to-face workshops for local groups and public audiences at events such as BirdFair 2023 allowed us to spread the word about the value of data from owl pellets, and to maximise on the value of volunteer effort. So far two locations in England (in County Durham and Nottinghamshire) have been confirmed to have populations of the GWTS, and the extent and density of these populations is under scrutiny by local volunteers and with input from APHA. A first report sharing findings from year one of this survey will be released in the Summer of 2024.

Mammal Mapper app

Our free recording app Mammal Mapper continues to be a valuable resource for encouraging and enabling high quality mammal records, though the focus this year was on refinements to make the tool as user friendly and effective as possible, rather than intensive promotion of its use. For some of the year it was not possible for Android users to install the app as it needed essential updates before it would be accepted by the Google store. In 2023 we have 1,359 active users contribute 18,629 mammal records, compared to 1,600 users contributing 23,452 in 2022. In order to future-proof this tool we conducted back-end updates via the developers Natural Aptitude, ensuring it was available to Android users once more, and that it will remain robust and supported for years to come. We also took the opportunity to update the privacy policy and prompted all users to accept this anew, to ensure compliance with GDPR.

A number of refinements were made to the app in response to the increased need to be able to collect good quality records of beavers and signs of their presence. This included adding bespoke categories to the signs for a beaver record, with input from the Environment Agency, Natural England and the Beaver Trust.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

MONITORING AND RESEARCH ACTIVITIES - continued

National Beaver Database

The Mammal Society was commissioned by Natural England to develop an online portal to up-to-date beaver data, to support strategic beaver conservation efforts by Natural England and the Environment Agency. The portal has been completed and launched at beaverdatabase.org.uk, and is now in use by Natural England and the Environment Agency. Conversations have begun to use the same platform for Scotland and Wales, and engagement with local wildlife groups and the Beaver Trust has started to identify and incorporate new sources of data. Such groups are offered the opportunity to access the portal where this is approved by the partners, and data can be provided to them promptly if they use Mammal Mapper for their survey tool. A guide to using Mammal Mapper in this way has been created and promoted to specific groups, and will be sent by the Environment Agency to their surveyors in 2024.

Ecobat

Ecobat, our online tool that helps practitioners to interpret bat data, has been offline for over a year due to bugs in the code. In order to bring this important tool back online we reached out to a number of ecological consultancies to ask for financial support for the rebuild. By the end of 2023 we have secured sufficient pledges to be able to put the job of rebuilding the app out to tender, and we will be progressing this in 2024 with a view to relaunching the tool before the end of the year.

England Otter Survey

The Mammal Society completed a survey of otters across England, funded by Environment Agency, Natural England and water companies, in Spring 2023. Data collection proved to be a more complicated task than anticipated, and with agreement from partners the report has been postponed to Autumn 2024.

RAISING SKILLS AND SHARING KNOWLEDGE

Training

Our relaunched training programme has gone from strength to strength in 2023, especially since the recruitment of a new full-time Training and Education Officer. We have delivered a rich and varied programme of courses in 2023, and work has been undertaken to define new courses and strategies for promotion in 2024 that we expect to increase the number and diversity of participants in our training.

Webinars

Our webinar series has continued this year, attracting good sized audiences and positive feedback. In order to engage new audiences and contribute to making science content accessible to all, the monthly webinars have been changed to free / pay what you like' events, with a parallel programme of less regular ticketed webinars on more specialist or skills-based topics to compliment our training course programme.

University Mammal Challenge

The University Mammal Challenge is a way by which students can become engaged with monitoring and conserving mammals. Teams across the UK record mammals found on their campuses and compete for prizes. This year the guidance and support available for the teams has been increased, and actions they are encouraged to take for extra points includes awareness raising and fundraising for mammal conservation. The recording period has been scheduled for the first quarter of 2024, and teams have already started signing up.

MEMBERSHIP

Following some insight work last year, the rate for Mammal Society membership has been increased this year from £3 per month / £36 per annum to £5 per month / £60 per annum. A concessionary membership continues at £3 per month for students and those who have been members for a number of years and feel unable to raise their contribution. Concessionary members only receive the Members' magazine - Mammal News - as a pdf, while full rate members can choose to receive a hard copy. A new streamlined on-boarding process for members, which includes a move away from

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

MEMBERSHIP - continued

annual invoicing to monthly direct debit payments, has yielded a substantial increase in the rate of new members signing up. So far the rate of members leaving does not seem to have been substantially increased as a result of the changes. We have changed to quarterly/seasonal issues of Mammal News rather than offer three a year, and now offer all members access to the journal Mammal Review online, rather than offering this as an additional cost.

COMMUNICATIONS AND PUBLICATIONS

Journals

Our international journal, *Mammal Review*, continues to be an important outlet for scientific research on mammal biology, ecology and conservation. Published by Wiley, this publication contributes a substantial amount to our annual income. 2023 saw changes to the way the journal is edited, with the departure of Editor-in-Chief Danilo and Managing Editor Nancy. Recruitment took place in 2023, resulting in the appointment of Dr Robin Grant as Editor-in-Chief and Dr Antonio Uzal Fernandez as Assistant Editor. The new team takes the reins at the beginning of 2024, and there are plans to revitalise the journal through pro-active outreach to institutions and individuals to secure papers, and a refreshed approach to communications in closer alignment with the Mammal Society's channels.

Books, magazines and electronic communications

This year we recruited a new Communications Officer, Areanna Alizan, who worked to establish a consistent and professional style to our communications across all online channels and print media. Having successfully secured a Civil Service internship, however, Areanna left after 6 months and we recruited 2 new part-time Communications Officers - Allana Scott and Hope Nothelfer. Picking up where Areanna left off, these two new staff have already contributed to growing our audience size and engagement across all channels. We now have over 20,000 Instagram followers, 44,000 X followers, 18,000 Facebook followers (and 14,000 Likes), and over 17,500 followers on LinkedIn. In addition, Mammal News, our magazine for members, has become a quarterly magazine instead of thrice yearly, sharing updates on mammal news, research and conservation as well as Mammal Society projects and Local Group activities. In order to broaden the appeal of membership we have started a 'children's content' section of the magazine to encourage members who are parents to involve their children in discussing and learning about mammal science and conservation. This year saw the publication of the free digital resource to support the ID of small mammal bones in owl pellets, created by volunteer Susanna Ramsey and the Mammal Society's own Derek Crawley. This high quality guide includes macro photos of all the bones that might be found in pellets, and has already been positively received and reviewed. There are plans to produce printed copies in 2024.

FINANCIAL REVIEW

Financial position/update

The financial performance of the Society for 2023, as detailed in the SOFA on page 12, resulted in a surplus of £28,291. This outcome was against a small deficit budget and achieved despite significant staffing changes during the year. Our overall income was down on 2022, mainly due to the split between the two years of our work on the latest Otter survey. Our donations and legacy income was slightly down on 2022.

Matt Larsen-Daw started as CEO in March 2023, following a few months gap after Andy Bool resigned in December 2022. As explained earlier in this report, Matt immediately had to deal with a number of staff changes and review the staffing structure in the light of this. Matt also, together with Council, refreshed our strategic plan. Both of these changes have resulted in positive outcomes for the Society's operations going forward, despite the continuing cost of living pressure experienced in the UK throughout 2023.

The Society, as ever, continues to seek developing corporate support with appropriate partners. We are again grateful to our continuing four corporate partners CJ Wildlife Ltd; Clarkson Woods Ltd, Diana Atkinson Ltd and Wildcare Ltd. We also remain grateful to our many business partners as noted in our *Mammal News* publication.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

FINANCIAL REVIEW - continued
Financial position/update - continued

We continue with detailed operational and financial updates to Council at each of our, roughly quarterly, Council Meetings. Additional communication and information sharing remains to enable us to adapt appropriately to changing circumstances.

Our training courses and events are both now benefitting from more face-to-face activity and we continue to attempt to grow these activities, along with other plans as covered in more detail earlier in this report.

Managing Risk

As in the past, maintaining/growing our income sources, appropriately managing our finances and safeguarding our reputation, particularly from an academic/scientific perspective, remain the major risks to our ability to continue to achieve our charitable objectives. We also consider our digital systems resources and back-ups, together with our ability to retain and replace, when necessary, staff with appropriate capabilities and commitment, as being key risk areas. All of these, since the Covid-19 pandemic, receive more frequent reviews and consideration, deemed necessary now by the poor economic climate. In order to mitigate these risks:

- i) We regularly review our income and consider appropriate new sources.
- ii) We monitor our finances on an ongoing basis, including periodic cash flow projections.
- iii) We have appropriate financial controls in place, in respect of our income and expenditure, and adjust our expenditure appropriately in the light of income changes.
- iv) Our Council membership is composed of appropriately qualified and experienced members, particularly from within the academic/science sector where we operate, enabling informed consideration of our activities and outputs.
- v) The majority of our day-to-day operational support systems are procured as bought in web-based services (eg Gmail mail and Xero financials), such that the service provider is responsible for back-up facilities and we do not need to employ dedicated IT staff internally. Our Mammal Mapper App is supported by an external supplier with whom we have, and seek to maintain, an extremely good working relationship.
- vi) We are fortunate to have had, and continue to have, a small but competent and dedicated staff team, backed up with similarly competent and dedicated volunteers. Within the financial constraints of a small charity, we seek to offer reasonable contractual terms and conditions to our staff, together with regular contact with some, if not all, trustees, in what we hope is an open, supportive and rewarding working environment. Through our Council members we have access, when required, to expert and up to date guidance on HR issues

As mentioned earlier in this report our latest five-year strategy was reviewed/refreshed in 2023, involving our new CEO and taking account of ever changing economic and environmental changes. We continue to pursue additional income streams and reach a wider audience in order to help us grow and enable us to do more for the benefit of British Mammals.

Insurable risks are suitably covered, and reviewed annually. In line with the need to maintain a degree of flexibility in having access to cash, investments are currently confined to deposit accounts with our bankers. As with other small organisations, with similar relatively small cash balances, the opportunity, without taking unnecessary risk, to achieve any meaningful investment return remains low.

Reserves Policy

The Society receives two forms of income:

- Unrestricted funds from membership; sales of books; equipment hire; training courses; events; contracts, Mammal Review and unrestricted bequests, which are available to cover any costs of running the organisation.
- Restricted funds, in the shape of grants, contracts and bequests which have to be used for a specific purpose, such as student bursaries to attend the Spring Conference, or grants to undertake surveys.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

FINANCIAL REVIEW - continued

Reserves policy - continued

As reported last year, in February 2022 the Society changed to a policy of maintaining a free reserves* balance, within unrestricted funds, which equates to six months of unrestricted running costs, to cover emergency situations that may arise from time to time and, worst case, to wind down the organisation in a controlled and orderly manner.

The 2023 year-end free reserves* balance was in excess of the six months policy amount. Our free reserves* balance at the year end was in excess of the required six months policy value.

The excess, whilst not specifically designated, should help, in line with our strategic plan, to support attempts to grow the organisation's reach and capabilities, for the benefit of our beneficiaries.

As in previous years, we remain confident in our ability to continue delivering, subject to any appropriate new Covid-19 type pandemic restrictions, the charitable aims/objectives of the Society.

(*Free reserves = total reserves, less restricted reserves, designated reserves and fixed assets).

In the light of the continuing poor economic climate, we have a conservative draft cash flow, to the end of 2025, which, gives us no cause to consider other than that the Society will be able to remain a going concern up to, and beyond that date.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its Governing Document, the Memorandum and Articles of Association dated 18th October 1979, as amended by Special Resolutions dated 22 April 2006, 20 April 2013 and 04 August 2023. The Charity constitutes as a private limited company, limited by guarantee, as defined in the Companies Act 2006.

Recruitment and appointment of new trustees

The Council consists of the officers (President; Chair; no less than one but no more than two vice chairs, Honorary Secretary and Honorary Treasurer) and not less than seven nor more than eleven other full members of the Society. The Council shall have the power to co-opt up to four additional members to cover interest not adequately represented by the rest of the Council.

The President shall retire at each Annual General Meeting but shall be eligible for immediate re-election.

All the other officers herein mentioned shall retire at each Annual General Meeting but shall be eligible for re-election if they shall not have completed six consecutive years in office. Exceptionally, per the 04 August 2023 Special Resolution, where no suitable replacement officer is forthcoming, the honorary treasurer may be re-elected on an annual basis beyond the normal six year period.

At each Annual General Meeting such Ordinary Members as have completed three consecutive years in office shall retire and shall be eligible for re-election for a further period of three consecutive years. After completion of such second period in office such members shall retire and shall not be eligible for re-election until the next following Annual General Meeting.

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Recruitment and appointment of new trustees - continued

The election of members shall take place in the following manner:

Any two members shall be at liberty to nominate any other full member to serve as a member of the Council. The proposer shall ascertain that the person nominated by him/her is willing to be so nominated.

The name of each full member so nominated, together with the names of his/her proposer and seconder, shall be sent in writing to the Secretary of the Society at least fourteen days before the Annual General Meeting.

In addition, the Council shall itself have the power to nominate any full member to serve as an officer or other member of Council, such nomination to be submitted to the Annual General Meeting.

Balloting lists shall be prepared (if necessary) containing the names of the candidates only and each full member present at the Annual General Meeting shall be entitled to vote for any number of such candidates not exceeding the number of vacancies.

In case there shall not be a sufficient number of candidate nominations, the Council shall nominate full members to fill up the remaining vacancy or vacancies.

If two or more candidates obtain an equal number of votes, another ballot shall if necessary be taken in respect of such candidates. If two or more candidates again obtain an equal number of votes, the Council shall select by lot from such candidates the candidate or candidates who is or who are to be elected.

The declaration by the Chair of the Annual General Meeting as to the result of the ballot and an entry of that declaration in the Minute Book shall be conclusive.

Our 2023 Honorary Treasurer had served six consecutive years in October 2021 and duly resigned at Council's November 2021 meeting. Despite searching and advertising well in advance for a suitable replacement, no suitable candidate was forthcoming. In the light of this, Council co-opted the resigning Treasurer back on to Council until the April 2022 AGM. At the AGM Council advised the members present that, unless there was any objection to such proposal, it was proposed to hold an EGM later in the year to amend the Memorandum and Articles to enable both the Honorary Treasurer and Honorary Secretary periods of office to be extended annually one year, beyond the current six consecutive year limit, at each Annual General Meeting, where no suitable replacement has been found. There were no objections to the proposal and Council further co-opted the current co-opted Honorary Treasurer until the proposed EGM. Concerns about potential low turn outs caused the EGM to be delayed to August 2023, where the M&A amendment was approved.

Additional governance issues

As members of Council are also Directors of a company limited by guarantee, each nominee is told of the responsibilities they will take on as both Trustee and Director, should they be elected.

New Council members are encouraged to engage with other trustees and staff soon after their election and to take on additional responsibilities by joining one of the sub-committees. The Honorary Secretary shares appropriate Charity Commission guidance documentation (eg a digital link to the '5 minute guides') with new Council members and, periodically, also with all Council members as a reminder for keeping up to date with major changes.

The Council creates specialised sub-committees in line with the specific requirements of the Society to ensure that all its ongoing activities are properly supported and controlled.

The Society has a Scientific Advisory Committee; a Local Groups Committee; a Training & Events Committee; a Fundraising Committee, a Marketing & Communications Committee and a Student Committee.

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01455136 (England and Wales)

Registered Charity number
278918

Registered office
International House
Longsmith Street
Gloucester
Gloucestershire
GL1 2HT

Trustees

Penelope Anne Lewns - President
Stephanie Wray - Chair
Derek Crawley - Vice-Chair
Victoria Chanin - Hon Secretary (resigned 20.1.23)
Anthony Parker (appointed 21.4.23) - Hon Secretary
Rodger Douglas Pressland - Hon Treasurer (resigned 13.4.24) & [see paragraph on page 8 and note 24]
Ruairidh Donald Campbell (resigned 13.4.24)
Graham Craig Smith (resigned 18.6.23)
Dawn Millicent Scott (resigned 13.4.24)
Tim Hounscome
Sally Hayns (resigned 13.4.24)
Rosemary Toney
Helen Mitcheson
Ferozah Mahmood (appointed 4.8.23)
Merryl Clare Parle-Gelling (appointed 4.8.23)
Emily Cattrall - Hon Treasurer (appointed 13.4.24)
Stephanie Murphy (appointed 13.4.24)
Michelle Henley (appointed 13.4.24)

Independent Examiner

Mrs L A Parry, ACA
Langdowns DFK Ltd
Business Advisors
Fleming Court
Leigh Road
Eastleigh
Hampshire
SO50 9PD

Bankers

The Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23rd September 2024 and signed on its behalf by:

Stephanie Wray

.....
Stephanie Wray - Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MAMMAL SOCIETY**

Independent examiner's report to the trustees of The Mammal Society ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

The company's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mrs L A Parry, ACA
Langdowns DFK Ltd
Business Advisors
Fleming Court
Leigh Road
Eastleigh
Hampshire
SO50 9PD

Date: 25th September 2024.

The Mammal Society

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 December 2023

		Unrestricted funds	Restricted funds	31.12.23 Total funds	31.12.22 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	76,960	-	76,960	78,979
Charitable activities	4				
Training workshops		24,392	-	24,392	17,993
Publication sales		58,207	-	58,207	70,930
Events		30,830	-	30,830	7,750
Trading services and Grants		104,932	-	104,932	183,989
Grants		-	-	-	2,022
Investment income	3	1,998	-	1,998	310
Total		297,319	-	297,319	361,973
EXPENDITURE ON					
Raising funds	6	43,890	-	43,890	41,506
Charitable activities	7				
Training workshops		25,249	-	25,249	20,732
Publication sales		22,557	-	22,557	35,225
Events		34,965	5,990	40,955	10,918
Surveys and monitoring		5,036	-	5,036	58,261
Trading services and Grants		131,341	-	131,341	235,183
Total		263,038	5,990	269,028	401,825
NET (EXPENDITURE)/INCOME		34,281	(5,990)	28,291	(39,852)
Transfer between funds	20	(988)	988	-	-
Net movement in funds		33,293	(5,002)	28,291	(39,852)
RECONCILIATION OF FUNDS					
Total funds brought forward		211,771	7,502	219,273	259,125
TOTAL FUNDS CARRIED FORWARD		245,064	2,500	247,564	219,273

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Intangible assets	14	-	-	-	-
Tangible assets	15	1,558	-	1,558	2,813
		<u>1,558</u>	<u>-</u>	<u>1,558</u>	<u>2,813</u>
CURRENT ASSETS					
Stocks	16	6,017	-	6,017	6,561
Debtors	17	77,801	-	77,801	83,231
Cash at bank	18	226,304	2,500	228,804	235,190
		<u>310,122</u>	<u>2,500</u>	<u>312,622</u>	<u>324,982</u>
CREDITORS					
Amounts falling due within one year	19	(66,616)	-	(66,616)	(108,522)
NET CURRENT ASSETS		<u>243,506</u>	<u>2,500</u>	<u>246,006</u>	<u>216,460</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		245,064	2,500	247,564	219,273
NET ASSETS		<u>245,064</u>	<u>2,500</u>	<u>247,564</u>	<u>219,273</u>
FUNDS	20				
Unrestricted funds				245,064	211,771
Restricted funds				2,500	7,502
TOTAL FUNDS				<u>247,564</u>	<u>219,273</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION - continued

31 December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd September 2024 and were signed on its behalf by:

Emily Cattrall

.....
Emily Cattrall - (Trustee/Honorary Treasurer)

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in Sterling, which is also the financial currency of the company.

Income

All income is recognised in the Statement of Financial Activities when entitlement has passed to the charity; it is probable that economic benefits associated with the transaction will flow to the charity and amounts can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be reliably measured.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.
- Fundraising income is included when received.
- Subscription income is received at any time during the year for annual membership. Income received in advance at the year end is deferred.
- For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the Society that a distribution will be made, or when distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

Liabilities are recognised as expenditure as soon as there is legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets - development expenditure

Development of Apps is capitalised where there is expected to be a benefit to future periods and the following conditions are met:

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Intangible assets - development expenditure - continued

- (i) It is technically feasible to complete the research or development so that the product will be available for use or sale.
- (ii) It is intended to use or sell the product being developed.
- (iii) The company is able to use or sell the product.
- (iv) It can be demonstrated that the product will generate probable future economic benefits.
- (v) Adequate technical, financial and other resources exist so that product development can be completed and subsequently used or sold.
- (vi) Expenditure attributable to the research and development work can be reliably measured.

Capitalised development expenditure on Mammal Mapper Apps is stated at cost less accumulated amortisation and impairment losses and amortised over its useful economic life of 3 years. Amortisation expenses for the year are included in charitable expenses.

All other research and development expenditure is recognised as an expense in the period in which it is incurred.

Tangible fixed assets

The cost of tangible fixed assets includes only expenditure directly incurred in bringing the assets into working condition for their intended use. Both the cost of replacing major components and the cost of major inspections are capitalised. Borrowing costs are not capitalised. Depreciation is provided at the following annual rates in order to allocate the depreciable amount of each asset over its estimated useful life.

Equipment - 20% on cost

Assets held under finance leases are depreciated in the same way as owned assets.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of cash-generating unit to which the asset belongs.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Cost includes any expenditure incurred in bringing stock to its present location and condition. An average cost basis is used. Borrowing costs are not capitalised. Where consignment stock is in substance an asset of the company, it is recognised as such on the balance sheet.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Taxation

The charity is exempt from corporate tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

The charity may maintain both restricted and unrestricted funds. Restricted funds represent grants and donations that are allocated by the donor for a specific purpose. Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Going Concern

The accounts have been prepared on the going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements.

The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 14 days or less.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2.	DONATIONS AND LEGACIES	Unrestricted	Restricted	31.12.23	31.12.22
		funds	funds		
		£	£	£	£
	Donations	21,425	-	21,425	18,155
	Gift aid	8,483	-	8,483	7,989
	Legacies	-	-	-	3,298
	Subscriptions	47,052	-	47,052	49,537
		<u>76,960</u>	<u>-</u>	<u>76,960</u>	<u>78,979</u>
3. INVESTMENT INCOME					
				31.12.23	31.12.22
				£	£
	Deposit account interest			<u>1,998</u>	<u>310</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Training workshops				
- Training workshop income	24,392	-	24,392	17,993
Publications income				
- Mammal Review - other subscribers	55,049	-	55,049	65,833
- Other publications	1,374	-	1,374	2,566
- Other merchandise	540	-	540	1,410
- Royalties	1,244	-	1,244	1,121
	58,207	-	58,207	70,930
Events				
- Conference	30,830	-	30,830	7,750
	30,830	-	30,830	7,750
Trading services and Grants				
- Trading services	104,932	-	104,932	183,989
- Grants	-	-	-	2,022
	104,932	-	104,932	186,011
	218,361	-	218,361	282,684

5. INCOME FROM GOVERNMENT GRANTS

Income from government grants comprises grants received under the Government Kickstart Scheme £0 (2022 - £2,022).

6. RAISING FUNDS

	31.12.23 £	31.12.22 £
Raising donations and legacies		
- Membership direct costs	18,698	21,881
- Mammal News	10,140	9,445
- Central costs	15,052	10,180
	43,890	41,506

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

7. EXPENDITURE ON CHARITABLE ACTIVITIES

The following table includes the allocation of support costs

	Unrestricted funds £	Restricted funds £	31.12.23 Total funds £	31.12.22 Total funds £
Surveys and monitoring				
- General surveys	-	-	-	38,004
- Mammal Mapper	3,309	-	3,309	5,967
- Central costs	1,727	-	1,727	14,290
	<u>5,036</u>	<u>-</u>	<u>5,036</u>	<u>58,261</u>
Training workshops				
- Venue hire, salaries, trainers etc	16,590	-	16,590	15,647
- Central costs	8,659	-	8,659	5,085
	<u>25,249</u>	<u>-</u>	<u>25,249</u>	<u>20,732</u>
Publications				
- Cost of sales	14,821	-	14,821	26,585
- Central costs	7,736	-	7,736	8,640
	<u>22,557</u>	<u>-</u>	<u>22,557</u>	<u>35,225</u>
Events				
- Conference	20,919	5,990	26,909	4,773
- Salaries and direct costs	-	-	-	3,467
- Central costs	14,046	-	14,046	2,678
	<u>34,965</u>	<u>5,990</u>	<u>40,955</u>	<u>10,918</u>
Trading services				
- Direct costs				
Subcontractor fees	45,000	-	45,000	152,608
Salary costs	41,297	-	41,297	24,453
Other direct costs	-	-	-	437
	<u>86,297</u>	<u>-</u>	<u>86,297</u>	<u>177,498</u>
- Central costs	45,044	-	45,044	57,685
	<u>131,341</u>	<u>-</u>	<u>131,341</u>	<u>235,183</u>
	<u>219,148</u>	<u>5,990</u>	<u>225,138</u>	<u>360,319</u>

Central costs and support costs

Wherever possible central costs are allocated directly to the relevant activity. The unallocated balances are apportioned to specific activities in the same ratio as direct costs incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

8. SUPPORT COSTS
Governance costs

Governance costs in 2023 were £2,200 (2022: £2,100), relating to the Independent Examination. Governance costs are, consequently, considered not material enough to warrant separate disclosure and are now included within central costs.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	1,327	1,243
Development costs amortisation	-	3,312

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2023 none of the trustees were paid remuneration or received other benefits from an employment with the charity or related entity (2022: £nil).

Trustees' expenses

Travel costs and disbursements amounting to £266 (2022: £nil) were reimbursed to 2 trustees (2022: Nil)

11. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	118,313	159,084
Social Security	10,911	11,048
Pension	3,951	7,574
	<u>133,175</u>	<u>177,706</u>

The average number of employees during the year was 4 (2022: 6).

There were no employees who received emoluments of more than £60,000 in 2023 or 2022.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	78,979	-	78,979
Charitable activities			
Training workshops	17,993	-	17,993
Publication sales	70,930	-	70,930
Events	7,750	-	7,750
Other income	-	-	-
Trading services and Grants	183,989	-	183,989
Grants	-	2,022	2,022
Investment income	310	-	310
Total	359,951	2,022	361,973
EXPENDITURE ON			
Raising funds	41,506	-	41,506
Charitable activities			
Training workshops	20,732	-	20,732
Publication sales	35,225	-	35,225
Events	10,918	-	10,918
Surveys and monitoring	56,239	2,022	58,261
Trading services and Grants	235,183	-	235,183
Total	399,803	2,022	401,825
NET INCOME	(39,852)	-	(39,852)
RECONCILIATION OF FUNDS			
Total funds brought forward	251,623	7,502	259,125
TOTAL FUNDS CARRIED FORWARD	211,771	7,502	219,273

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

13. FEES FOR EXAMINATION OF THE ACCOUNTS

	31.12.23	31.12.22
	£	£
Independent examiner's fees	<u>2,200</u>	<u>2,100</u>

14. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2023	40,554
Additions in the year	-
At 31 December 2023	<u>40,554</u>
AMORTISATION	
At 1 January 2023	40,554
Charge for the year	-
At 31 December 2023	<u>40,554</u>
NET BOOK VALUE	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u>-</u>

15. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 January 2023	5,414
Additions in the year	72
At 31 December 2023	<u>5,486</u>
DEPRECIATION	
At 1 January 2023	2,601
Charge for the year	1,327
At 31 December 2023	<u>3,928</u>
NET BOOK VALUE	
At 31 December 2023	<u>1,558</u>
At 31 December 2022	<u>2,813</u>

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

16. STOCKS

	31.12.23	31.12.22
	£	£
Finished Goods	<u>6,017</u>	<u>6,561</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade debtors	7,942	2,705
Other debtors	58,663	65,539
Prepayments	<u>11,196</u>	<u>14,987</u>
	<u>77,801</u>	<u>83,231</u>

18. CASH AT BANK

	General Fund	Nigel Bonner Fund	Michael Woods Fund
	£	£	£
Paypal account	4,343	-	-
Bank current account	43,692	-	-
Bank Community account	12,961	-	-
14 day deposit account	165,308	-	-
Total	<u>226,304</u>	<u>-</u>	<u>-</u>

	Sponsorship Fund	31.12.23 Total funds	31.12.22 Total funds
	£	£	£
Paypal account	-	4,343	22,868
Bank current account	-	43,692	36,334
Bank Community account	-	12,961	10,136
14 day deposit account	2,500	167,808	165,852
Total	<u>2,500</u>	<u>228,804</u>	<u>235,190</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Payments on account	-	57,195
Trade creditors	37,535	15,130
Accrued expenses	8,166	15,485
Taxation, social security and pension	3,420	4,172
Deferred income	17,495	16,541
	<u>66,616</u>	<u>108,523</u>

20. MOVEMENT IN FUNDS

	At 01.01.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	211,771	34,281	(988)	245,064
Designated fund	-	-	-	-
	<u>211,771</u>	<u>34,281</u>	<u>(988)</u>	<u>245,064</u>
Restricted funds				
Nigel Bonner Fund	2,153	(2,153)	-	-
Michael Woods Fund	2,849	(3,837)	988	-
Sponsorship Fund	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>2,500</u>
	<u>7,502</u>	<u>(5,990)</u>	<u>988</u>	<u>2,500</u>
TOTAL FUNDS	<u>219,273</u>	<u>28,291</u>	<u>-</u>	<u>247,564</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	297,319	(263,038)	34,281
	<u>297,319</u>	<u>(263,038)</u>	<u>34,281</u>
Restricted funds			
Nigel Bonner Fund	-	(2,153)	(2,153)
Michael Woods Fund	-	(3,837)	(3,837)
Sponsorship Fund	<u>-</u>	<u>-</u>	<u>0</u>
	<u>-</u>	<u>(5,990)</u>	<u>(5,990)</u>
TOTAL FUNDS	<u>297,319</u>	<u>(269,028)</u>	<u>28,291</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01.01.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	224,267	(12,496)	211,771
Designated fund	27,356	(27,356)	-
	<u>251,623</u>	<u>(39,852)</u>	<u>211,771</u>
Restricted funds			
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	2,849	-	2,849
Sponsorship Fund	2,500	-	2,500
	<u>7,502</u>	<u>-</u>	<u>7,502</u>
TOTAL FUNDS	<u>259,125</u>	<u>(39,852)</u>	<u>219,273</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	361,973	(374,469)	(12,496)
Designated fund	-	(27,356)	(27,356)
	<u>361,973</u>	<u>(401,825)</u>	<u>(39,852)</u>
Restricted funds			
Nigel Bonner Fund	-	-	-
Michael Woods Fund	-	-	-
Sponsorship Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>361,973</u>	<u>(401,825)</u>	<u>(39,852)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2023

21. OTHER FINANCIAL COMMITMENTS

As at 31 December 2023 the charity had commitments of £0 (2022: £2,194) relating to a contract for Employment law and HR services through to March 2024, when the contract ended.

22. RELATED PARTY

During the year ended 31 December 2023 Mrs J Pressland was paid a salary of £3,896 (2022: £22,254). Mrs J Pressland is a related party as she is the wife of Mr R D Pressland, a trustee during the year. Mrs Pressland resigned in February 2023. Mr Pressland resigned at the AGM on 13.04.2024.

23. KEY MANAGEMENT PERSONNEL

During the year ended 31 December 2023 the remuneration of key management personnel was £40,385 (2022 £38,400)

24. OTHER

Mr R Pressland resigned as a trustee and honorary treasurer at the November 2021 Council meeting, having completed six years as a trustee, in accordance with the Society's governance rules. Council then voted to co-opt Mr R Pressland to continue as a trustee and honorary treasurer, until the AGM planned for April 2022, as, despite a year long search with appropriate advertisements for the role, no suitable replacement candidate had been forthcoming. The situation had not changed by the AGM and Council again co-opted Mr R Pressland to continue to an EGM planned for later in 2022. The EGM specifically to put to Members a vote to change the Society's Articles to allow, on annual vote by Members at the annual AGM, for both the honorary treasurer and secretary roles to extend annually beyond the current consecutive six year term limit, where no suitable replacement trustee has been found. Due to likely lack of numbers for a very brief EGM, it was decided to hold things over to the 2023 AGM. Again, due to likely low numbers attending, which was the case at the June 2023 AGM, the EGM was postponed, until the Society's Annual Conference held, in person, at Nottingham Trent University in August 2023. Mr Pressland, meanwhile, continued to serve as Treasurer, co-opted by Council. The change to the Articles was passed by vote at the EGM in August 2023. Mr Pressland resigned at the April 2024 AGM, a suitable replacement, Ms E Cattrall, having been found.

Accounts

REGISTERED COMPANY NUMBER: 01455136 (England & Wales)

REGISTERED CHARITY NUMBER: 278918

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR

The Mammal Society

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COMPANIES HOUSE

The Mammal Society

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for the Year Ended 31 December 2022

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The Mammal Society

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of *Accounting and Reporting by Charities: Statement of Recommended Practice* applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Mammal Society promotes evidence-based conservation, and is the only organisation dedicated to the study and management of all British mammals.

The Mammal Society works to protect British mammals, halt the decline of threatened species and advises on all issues affecting British Mammals. We study mammals, identify the problems they face and promote conservation and other policies based on sound science:

The objects of the charity are:

1. to promote the study of mammals to advance the education of the public in all aspects of mammalogy and mammal ecology.
2. to advance, promote and further the conservation of mammals.

Significant activities

The Mammal Society is committed to promoting evidence based mammal conservation. It seeks to provide scientific information to a wide audience and to train members of the public and professionals in survey methodology.

When planning our activities for the year, the Mammal Society trustees have considered the Charity Commission's guidance on public benefit. In our opinion the Charity is a public benefit entity, in particular, we have worked to:

- Raise awareness of mammals, their ecology and their conservation needs by providing training courses, freely available information (on our website, press releases and twitter feeds), and producing specialist publications.
- Promote the monitoring of mammal populations and threats to their conservation through the national Atlas project and the use of our Mammal Mapper app. These projects are both freely available to both members and non-members.
- Educate people about British mammals and promote mammal studies in the UK and overseas through our conference, symposium and membership magazine, Mammal News.
- Advocate conservation plans based on sound science through our interaction with government policy independently and through Wildlife and Countryside Link.
- Provide current information on mammals through our publications via the website; membership magazine; media, the international journal Mammal Review and the open-access online journal Mammal Communications.
- Involve people of all ages in our efforts to protect mammals by provision of training, engagement in national surveys and provision of conservation information and advice.

Volunteers and Local Groups

We would like to thank all the volunteers and local groups who make The Mammal Society the active and engaged community that it is. We would also like to thank all who volunteer across the country to keep the organisation delivering well over what can be achieved just with the small staff team.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE
CHARITABLE ACTIVITIES

2022 was the first year of our 2022-2025 strategic plan. Our new CEO, Andy Bool, appointed in late 2021, began leading the team/organisation on our journey of development. On the financial front, whilst our income was £20,000 down on budget, we contained our expenditure for the budgeted overall £40,000 deficit. Our fundraising income target fell short by £35,000 but another generous donation from the Binks Trust and over achievement on our training income offset this by £15,000. Expenditure reductions, primarily in Mammal Review editorial costs, fully offset the budget income shortfall.

As with many other organisations, we are continuing to get to grips with the new post pandemic world. After much debate in Council our 2022 'Spring' Conference was again held virtually. With 319 participants (up from 302 in 2021), the conference began, on the evening of Friday 08/04/22, with the Cranbrook Memorial Lecture: 'Warriors, Wildlife and Women: Big Cat Conservation in Tanzania and Beyond', given by Prof. Amy Dickman, Director of the Wildlife Conservation Unit, University of Oxford. As usual, the conference included a full programme with a wide range of excellent talks and rapid fire sessions on the Saturday. The twelve talks included 'When is a dormouse endangered?' and 'Marine mammal moustaches: the form and function of diverse aquatic whiskers'. The sixteen 'rapid fire' sessions ranged from 'Other mammals at badgers' setts' to 'The Darwin Tree Project: A new platform for understanding our biodiversity'. Following the AGM on Sunday morning, we had two 45 minute workshop sessions, with three options running concurrently in each. We returned to an in person 'Annual' Conference, successfully held at Nottingham Trent University, in August 2023.

Continuing our focus to ensure the financial stability of the Society, particularly challenging in the current economic environment, we remain extremely grateful to our members; supporters; corporate supporters, volunteers and local groups for their continued support.

Whilst a little behind on our strategy for 2022-2025 at 31/12/2022, we plan to get back on track 2023-2025.

MONITORING AND RESEARCH ACTIVITIES

2022 saw us build on the research projects initiated in 2021:

Mountain hares in Scotland

Based on methodology developed in partnership with the British Trust for Ornithology (BTO), the Game & Wildlife Conservation Trust (GWCT), the James Hutton Institute (JHI) and NatureScot in 2021, we promoted the use of Mammal Mapper by volunteers to record sightings, and conduct transect surveys, of mountain hare (*Lepus timidus*) in Scotland. Additional functionality was added to Mammal Mapper to allow the recording of ground nesting birds, and paper forms provided in case of technology limitations.

Harvest mouse (nationwide)

The harvest mouse survey initiated in 2021 proved very popular with volunteers and local groups, and a report presenting the methodology and results of the first survey was disseminated to all participants, along with interpreted local data reports for engaged groups that requested this. Trainings were offered to local groups on survey techniques in preparation for the 2022-23 surveying season (October 2022 - March 2023) which were extremely warmly received, and indications are that there was even more local engagement this year. We plan to repeat this survey annually and in time to be present a population distribution map for the British Isles as a result of this project.

Greater White Toothed Shrew - Searching For Shrews

Thanks to our active community of nature champions and local group members, evidence was identified and confirmed of the presence of the invasive Greater White Toothed Shrew in Britain for the first time. Local mammal group member and ecologist Ian Bond identified the species in a photo of a cat-predated specimen submitted by supporter Melissa Young, and then proceeded to conduct DNA testing on the remains to confirm this. Mammal Society sprung into action by launching the 'Searching for Shrews' project, calling for any and all sightings of shrews to be recorded via Mammal Mapper to improve our ability to track and evidence the spread of this potentially destructive invasive species.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

MONITORING AND RESEARCH ACTIVITIES - continued

Mammal Mapper app

The number of records submitted via the Mammal Mapper app continues to grow. The app offers a very user-friendly way of recording data, and we had 23,452 records submitted by 1,600 unique users recorded in 2022, compared to 21,000 in 2021. As well as being responsive to priorities in our calls to action for users of the app (eg Searching For Shrews), we introduced new functionality in the form of a 'wild boar carcass alert' in response to the risk of exotic diseases such as African Swine Fever (ASF), which is spreading across Europe. Records generate an immediate alert email to APHA so that the record can be examined and if there is suspicion of disease in the UK, or APHA receive multiple dead sightings, then veterinary staff can visit the carcass and sample it for disease.

National Beaver Database

Mammal Society have been commissioned by Natural England to develop an online portal to up-to-date beaver data, to support strategic beaver conservation efforts by Natural England and the Environment Agency. The portal has been specified and build is underway pending launch in 2023.

Ecobat

Ecobat, our online tool that helps practitioners to interpret bat data, developed some bugs that could not be fixed in-house or without funding and consultant support, and have been taken offline pending review.

England Otter Survey

Mammal Society has initiated a survey of otters across England, funded by Environment Agency, Natural England and water companies. This is half volunteer-powered, and half professional consultants surveying alternate grid squares. The survey will be completed in Spring 2023 and report available Autumn 2023.

RAISING SKILLS AND SHARING KNOWLEDGE

Training

Thanks to the efforts of the Training Committee and Communications Officer our training programme has relaunched, featuring a mixture of online and site-based mammal conservation techniques and knowledge areas. Both have proved popular, and the combination has allowed us to market to diverse and widespread audiences. Our network of expert trainers have offered trainings on a wide range of topics, and feedback has been consistently positive.

Webinars

Our monthly webinar series has continued this year, attracting good sized audiences and positive feedback.

University Mammal Challenge

The University Mammal Challenge is a way by which students can become engaged with monitoring and conserving mammals. Teams across the UK record mammals found on their campuses and compete for prizes which include membership of the Society. We encourage the use of systematic recording - particularly using the Mammal Mapper app and camera trapping also always proves a popular approach. Beth Smith, formerly our Information Officer, has recruited students across the UK to take part and has also initiated a new series of online student blogs, on the Mammal Society website, about their research.

MEMBERSHIP

A survey of members and supporters conducted this year has led to some insight that will be used next year to inform a refreshed model for membership and/or support that we intend to make appealing to new and more diverse audiences. Membership has remained more or less stable - with new and departing members more or less in balance.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

COMMUNICATIONS AND PUBLICATIONS

Journals

Our international journal, *Mammal Review*, is one of the best ranging zoology journals and a desirable publication for academics. The journal makes a significant contribution to the income of the Society, as well as to its academic standing. Dr Nancy Jennings continues to act as the journal's Managing Editor. To provide a platform for people to share new techniques and information on British mammal research, we also publish our online journal *Mammal Communications*, which is edited by Prof. John Gurnell.

Books, magazines and electronic communications

We dedicate considerable effort to communicating about mammal conservation and research. Our Communications and Engagement Officer, Sophie, produces press releases, social media feeds and an e-bulletin for members as well as another for local groups. Our reach continues to grow - at the end of 2022 we had more than 43,000 Twitter followers, 16,000 Facebook followers (and 13,000 likes) and 17,500 Instagram followers (up from 16,000 in 2021).

In addition, *Mammal News*, our magazine for members, contains updates on mammal research and conservation. We are continuing to develop our support for, and communication with, our affiliated Local Groups; they now feature in each edition of *Mammal News* and receive regular Local Group e-bulletins.

Mammal Society members continue to receive a 10% discount on books published by the Mammal Society, which range from species guides to handbooks and are available from NHBS.

FINANCIAL REVIEW

Financial position/update

The financial performance of the Society for 2022, as detailed in the SOFA on page 11, resulted in a deficit of £(39,852). This outcome was as budgeted for at the beginning of 2022 and achieved despite the continuing poor economic scenario and cost of living crisis in the UK. Our overall income was up on 2021, mainly due to our work on the latest Otter survey. This involves us managing third party surveyors with the, majorly Environment Agency, funding increasing trading income. Our donations and legacy income was down overall, despite a very generous £10,000 a year donation, for 3 years, from the Binks Trust, with a single generous legacy of some £3,000 as against £51,000 in 2021 legacies. Andy Bool, appointed as CEO in November 2021, led the team through a difficult, but successful, year and began implementing our 2022-2025 strategic plan. Andy resigned in December 2022, but we have been fortunate enough to appoint Matt Larsen-Daw to replace Andy. Matt joined in March 2023 and, together with Council, will be 'refreshing' the strategic plan.

The Society, as ever, continues to seek developing corporate support with appropriate partners. We are again grateful to our continuing four corporate partners CJ Wildlife Ltd; Clarkson Woods Ltd, Diana Atkinson Ltd and Wildcare Ltd. We also remain grateful to our many business partners as noted in our *Mammal News* publication.

We continue with detailed operational and financial updates to Council at each of our, roughly quarterly, Council Meetings. Other appropriate email/telephone/Zoom interactions occur on an as needs basis, together with the Finance Officer providing more regular information to the CEO and Honorary Treasurer on an almost monthly basis. This continues to enable us to adapt more quickly to any significant financial movements impacting, negatively or positively, our planned budgeted outcome.

Our training courses and events continued to be impacted by the post Covid uncertainty and poor economic climate but training income picked up on 2021, but our, again online, Spring conference income was slightly down. Our 2023 budget currently plans for a small surplus, but may be subject to review with our strategic plan refresh and new CEO input.

In the later stages of 2022 and early 2023 we have seen a few other staff changes, all due to changing personal circumstances, but coincidentally occurring in a relatively short period. Our website keeps up to date with our changes. We remain extremely grateful to all of our staff team, past and present, for their 'above and beyond the cause' performances/contributions. Staff continue to work from home, with regular online contact/meetings and periodic in person meetings arranged by the CEO.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

FINANCIAL REVIEW - continued
Financial position/update - continued

Some of the additional income streams (eg grants and contract funded projects) which began in 2021 are continuing and, albeit with a slight time lag, following changes in late 2022/early 2023, the refresh to our strategic plan should see us on track to growth later in 2023/early 2024.

Managing Risk

As in the past, maintaining/growing our income sources, appropriately managing our finances and safeguarding our reputation, particularly from an academic/scientific perspective, remain the major risks to our ability to continue to achieve our charitable objectives. We also consider our digital systems resources and back-ups, together with our ability to retain and replace, when necessary, staff with appropriate capabilities and commitment, as being key risk areas. All of these, since the Covid-19 pandemic, receive more frequent reviews and consideration, deemed necessary now by the poor economic climate. In order to mitigate these risks:

- i) We regularly review our income and consider appropriate new sources.
- ii) We monitor our finances on an ongoing basis, including periodic cash flow projections - these continue to be more frequent than pre the Covid-19 pandemic.
- iii) We have appropriate financial controls in place, in respect of our income and expenditure, and adjust our expenditure appropriately in the light of income changes.
- iv) Our Council membership is composed of appropriately qualified and experienced members, particularly from within the academic/science sector where we operate, enabling informed consideration of our activities and outputs.
- v) The majority of our day-to-day operational support systems are procured as bought in web-based services (eg Gmail mail and Xero financials), such that the service provider is responsible for back-up facilities and we do not need to employ dedicated IT staff internally. Our Mammal Mapper App is supported by an external supplier with whom we have, and seek to maintain, an extremely good working relationship.
- vi) We are fortunate to have had, and continue to have, a small but competent and dedicated staff team, backed up with similarly competent and dedicated volunteers. Within the financial constraints of a small charity, we seek to offer reasonable contractual terms and conditions to our staff, together with regular contact with some, if not all, trustees, in what we hope is an open, supportive and rewarding working environment. We are supported by an external supplier for expert and up to date guidance on HR issues

Our latest five-year strategy plan has included the identification of additional income streams to pursue, combined with action to attempt to appeal to a wider audience, to help us grow and enable us to do more for the benefit of British Mammals and contribute to saving British wildlife. This will be reviewed/refreshed, with our new CEO, during 2023.

Insurable risks are suitably covered, and reviewed annually. In line with the need to maintain a degree of flexibility in having access to cash, investments are currently confined to deposit accounts with our bankers. As with other small organisations, with similar relatively small cash balances, the opportunity, without taking unnecessary risk, to achieve any meaningful investment return remains low.

Reserves Policy

The Society receives two forms of income:

- Unrestricted funds from membership; sales of books; equipment hire; training courses; events; contracts, Mammal Review and unrestricted bequests, which are available to cover any costs of running the organisation.
- Restricted funds, in the shape of grants, contracts and bequests which have to be used for a specific purpose, such as student bursaries to attend the Spring Conference, or grants to undertake surveys.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

FINANCIAL REVIEW - continued

Reserves policy - continued

As reported last year, in February 2022 the Society changed to a policy of maintaining a free reserves* balance, within unrestricted funds, which equates to six months of unrestricted running costs, to cover emergency situations that may arise from time to time and, worst case, to wind down the organisation in a controlled and orderly manner.

The 2022 year-end and current (at the time of writing) free reserves* balance was/is in excess of the six months policy amount. Our free reserves* balance at the year end was approximately 70% above the required six months policy value. The excess, whilst not specifically designated, should help, in line with our strategic plan, to support attempts to grow the organisation's reach and capabilities, for the benefit of our beneficiaries.

As in previous years, we remain confident in our ability to continue delivering, subject to any appropriate new Covid-19 type pandemic restrictions, the charitable aims/objectives of the Society.

(*Free reserves = total reserves, less restricted reserves, designated reserves and fixed assets).

In the light of the continuing poor economic climate, we have a conservative draft cash flow, to the end of 2024, which, gives us no cause to consider other than that the Society will be able to remain a going concern up to, and beyond that date.

Designated funds

As reported above and given the excess of free reserves over our six month policy, we currently have no designated funds.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its Governing Document, the Memorandum and Articles of Association dated 18th October 1979, as amended by Special Resolutions dated 22 April 2006 and 20 April 2013. The Charity constitutes as a private limited company, limited by guarantee, as defined in the Companies Act 2006.

Recruitment and appointment of new trustees

The Council consists of the officers (President; Chair; no less than one but no more than two vice chairs, Honorary Secretary and Honorary Treasurer) and not less than seven nor more than eleven other full members of the Society. The Council shall have the power to co-opt up to four additional members to cover interest not adequately represented by the rest of the Council.

The President shall retire at each Annual General Meeting but shall be eligible for immediate re-election.

All the other officers herein mentioned shall retire at each Annual General Meeting but shall be eligible for re-election if they shall not have completed six consecutive years in office.

At each Annual General Meeting such Ordinary Members as have completed three consecutive years in office shall retire and shall be eligible for re-election for a further period of three consecutive years. After completion of such second period in office such members shall retire and shall not be eligible for re-election until the next following Annual General Meeting.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Recruitment and appointment of new trustees - continued

The election of members shall take place in the following manner:

Any two members shall be at liberty to nominate any other full member to serve as a member of the Council. The proposer shall ascertain that the person nominated by him/her is willing to be so nominated.

The name of each full member so nominated, together with the names of his/her proposer and seconder, shall be sent in writing to the Secretary of the Society at least fourteen days before the Annual General Meeting.

In addition, the Council shall itself have the power to nominate any full member to serve as an officer or other member of Council, such nomination to be submitted to the Annual General Meeting.

Balloting lists shall be prepared (if necessary) containing the names of the candidates only and each full member present at the Annual General Meeting shall be entitled to vote for any number of such candidates not exceeding the number of vacancies.

In case there shall not be a sufficient number of candidate nominations, the Council shall nominate full members to fill up the remaining vacancy or vacancies.

If two or more candidates obtain an equal number of votes, another ballot shall if necessary be taken in respect of such candidates. If two or more candidates again obtain an equal number of votes, the Council shall select by lot from such candidates the candidate or candidates who is or who are to be elected.

The declaration by the Chair of the Annual General Meeting as to the result of the ballot and an entry of that declaration in the Minute Book shall be conclusive.

Our current Honorary Treasurer had served six consecutive years in October 2021 and duly resigned at Council's November 2021 meeting. Despite searching and advertising well in advance for a suitable replacement, no suitable candidate was forthcoming. In the light of this, Council co-opted the resigning Treasurer back on to Council until the April 2022 AGM. At the AGM Council advised the members present that, unless there was any objection to such proposal, it is proposed to hold an EGM later in the year to amend the Memorandum and Articles to enable both the Honorary Treasurer and Honorary Secretary periods of office to be extended annually one year, beyond the current six consecutive year limit, at each Annual General Meeting, where no suitable replacement has been found. There were no objections to the proposal and Council further co-opted the current co-opted Honorary Treasurer until the proposed EGM. Concerns about a potential low turn out at an EGM, co-opting and the MA amendment were postponed to our 2023 AGM, where both were approved.

Additional governance issues

As members of Council are also Directors of a company limited by guarantee, each nominee is told of the responsibilities they will take on as both Trustee and Director, should they be elected.

New Council members are encouraged to engage with other trustees and staff soon after their election and to take on additional responsibilities by joining one of the sub-committees. The Treasurer shares appropriate Charity Commission guidance documentation (eg CC3a) with new Council members and, periodically, also with all current Council members as a reminder for keeping up to date with major changes.

The Council creates specialised sub-committees in line with the specific requirements of the Society to ensure that all its ongoing activities are properly supported and controlled.

The Society has a Scientific Advisory Committee; a Local Groups Committee; a Training & Events Committee; a Fundraising Committee, a Marketing & Communications Committee and a Student Committee.

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01455136 (England and Wales)

Registered Charity number
278918

Registered office
Black Horse Cottage
33 Milton Abbas
Blandford Forum
Dorset
DT11 0BL

Trustees

Penelope Anne Lewns - President
Stephanie Wray - Chair
Kate Hills - Vice Chair (resigned 10.4.22)
Derek Crawley - Vice-Chair (appointed 10.4.22)
Merryl Clare Parle-Gelling - Hon Secretary (resigned 10.4.22)
Victoria Chanin - Hon Secretary (appointed 10.4.22 / resigned 20.1.23)
Anthony Parker (appointed 21/04/23)
Rodger Douglas Pressland - Hon Treasurer (see paragraph on page 7 and note 24)
Ruairidh Donald Campbell
Graham Craig Smith
Dawn Millicent Scott
Allan McDevitt (resigned 12.12.22)
Deborah Alston (resigned 10.4.22)
Tim Hounscome
Sally Hayns
Rosemary Toney (appointed 10.4.22)
Helen Mitcheson (appointed 10.4.22)
Ferozah Mahmood (appointed 4.8.23)

Independent Examiner

Mrs L A Parry, ACA
Langdowns DFK Ltd
Business Advisors
Fleming Court
Leigh Road
Eastleigh
Hampshire
SO50 9PD

Bankers

The Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 June 2023 and signed on its behalf by:



.....
Rodger D Pressland - Trustee/Honorary Treasurer

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MAMMAL SOCIETY**

Independent examiner's report to the trustees of The Mammal Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

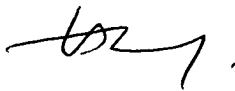
Independent Examiner's statement

The company's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Mrs L A Parry, ACA
Langdowns DFK Ltd
Business Advisors
Fleming Court
Leigh Road
Eastleigh
Hampshire
SO50 9PD

Date:..... 25th September 2023

The Mammal Society

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	78,979	-	78,979	120,460
Charitable activities	4				
Training workshops		17,993	-	17,993	5,962
Publication sales		70,930	-	70,930	79,368
Events		7,750	-	7,750	8,885
Other income		-	-	0	250
Trading services and Grants		183,989	-	183,989	81,824
Grants		-	2,022	2,022	10,043
Investment income	3	310	-	310	32
Total		359,951	2,022	361,973	306,824
EXPENDITURE ON					
Raising funds	6	41,506	-	41,506	34,724
Charitable activities	7				
Training workshops		20,732	-	20,732	6,072
Publication sales		35,225	-	35,225	44,023
Events		10,918	-	10,918	11,704
Surveys and monitoring		56,239	2,022	58,261	71,294
Trading services and Grants		235,183	-	235,183	90,285
Total		399,803	2,022	401,825	258,102
NET (EXPENDITURE)/INCOME		(39,852)	0	(39,852)	48,722
RECONCILIATION OF FUNDS					
Total funds brought forward		251,623	7,502	259,125	210,403
TOTAL FUNDS CARRIED FORWARD		211,771	7,502	219,273	259,125

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Intangible assets	14	-	-	-	3,312
Tangible assets	15	2,813	-	2,813	1,976
		<u>2,813</u>	<u>0</u>	<u>2,813</u>	<u>5,288</u>
CURRENT ASSETS					
Stocks	16	6,561	-	6,561	7,386
Debtors	17	83,231	-	83,231	133,675
Cash at bank	18	227,688	7,502	235,190	218,652
		<u>317,480</u>	<u>7,502</u>	<u>324,982</u>	<u>359,713</u>
CREDITORS					
Amounts falling due within one year	19	(108,522)	-	(108,522)	(105,876)
NET CURRENT ASSETS		<u>208,958</u>	<u>7,502</u>	<u>216,460</u>	<u>253,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		211,771	7,502	219,273	259,125
NET ASSETS		<u>211,771</u>	<u>7,502</u>	<u>219,273</u>	<u>259,125</u>
FUNDS	20				
Unrestricted funds				211,771	251,623
Restricted funds				7,502	7,502
TOTAL FUNDS				<u>219,273</u>	<u>259,125</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION - continued
31 December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2023 and were signed on its behalf by:



.....
Rodger D Pressland - Trustee/Honorary Treasurer

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities when entitlement has passed to the charity; it is probable that economic benefits associated with the transaction will flow to the charity and amounts can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be reliably measured.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.
- Fundraising income is included when received.
- Subscription income is received at any time during the year for annual membership. Income received in advance at the year end is deferred.
- For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the Society that a distribution will be made, or when distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

Liabilities are recognised as expenditure as soon as there is legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets - development expenditure

Development of Apps is capitalised where there is expected to be a benefit to future periods and the following conditions are met:

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Intangible assets - development expenditure - continued

- (i) It is technically feasible to complete the research or development so that the product will be available for use or sale.
- (ii) It is intended to use or sell the product being developed.
- (iii) The company is able to use or sell the product.
- (iv) It can be demonstrated that the product will generate probable future economic benefits.
- (v) Adequate technical, financial and other resources exist so that product development can be completed and subsequently used or sold.
- (vi) Expenditure attributable to the research and development work can be reliably measured.

Capitalised development expenditure on Mammal Mapper Apps is stated at cost less accumulated amortisation and impairment losses and amortised over its useful economic life of 3 years. Amortisation expenses for the year are included in charitable expenses.

All other research and development expenditure is recognised as an expense in the period in which it is incurred.

Tangible fixed assets

The cost of tangible fixed assets includes only expenditure directly incurred in bringing the assets into working condition for their intended use. Both the cost of replacing major components and the cost of major inspections are capitalised. Borrowing costs are not capitalised. Depreciation is provided at the following annual rates in order to allocate the depreciable amount of each asset over its estimated useful life.

Equipment - 20% on cost

Assets held under finance leases are depreciated in the same way as owned assets.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of cash-generating unit to which the asset belongs.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Cost includes any expenditure incurred in bringing stock to its present location and condition. An average cost basis is used. Borrowing costs are not capitalised. Where consignment stock is in substance an asset of the company, it is recognised as such on the balance sheet.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Taxation

The charity is exempt from corporate tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

The charity may maintain both restricted and unrestricted funds. Restricted funds represent grants and donations that are allocated by the donor for a specific purpose. Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Going Concern

The accounts have been prepared on the going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements.

The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 14 days or less.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2. DONATIONS AND LEGACIES	Unrestricted funds £	Restricted funds £	31.12.22 £	31.12.21 £
Donations	18,155	-	18,155	12,362
Gift aid	7,989	-	7,989	7,635
Legacies	3,298	-	3,298	51,450
Subscriptions	49,537	-	49,537	49,013
	<u>78,979</u>	<u>-</u>	<u>78,979</u>	<u>120,460</u>

3. INVESTMENT INCOME

	31.12.22 £	31.12.21 £
Deposit account interest	<u>310</u>	<u>32</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Training workshops				
- Training workshop income	17,993	-	17,993	5,962
Publications income				
- Mammal Review - other subscribers	65,833	-	65,833	72,105
- Other publications	2,566	-	2,566	4,660
- Other merchandise	1,410	-	1,410	1,300
- Royalties	1,121	-	1,121	1,303
	70,930	-	70,930	79,368
Events				
- Conference	7,750	-	7,750	8,885
	7,750	-	7,750	8,885
Trading services and Grants				
- Trading services	183,989	-	183,989	81,824
- Grants	-	2,022	2,022	10,043
	183,989	2,022	186,011	91,867
Other income				
- Advertising	-	-	-	250
	-	-	-	250
	280,662	2,022	282,684	186,332

5. INCOME FROM GOVERNMENT GRANTS

Income from government grants comprises grants received under the Government Kickstart Scheme £2,022 (2021 - £4,043).

6. RAISING FUNDS

	31.12.22 £	31.12.21 £
Raising donations and legacies		
- Membership direct costs	21,881	19,987
- Mammal News	9,445	6,498
- Central costs	10,180	8,239
	41,506	34,724

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

7. EXPENDITURE ON CHARITABLE ACTIVITIES

The following table includes the allocation of support costs

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Surveys and monitoring				
- General surveys	38,004	-	38,004	36,781
- Mammal Mapper	5,967	-	5,967	17,465
- Small mammal monitoring	-	-	-	131
- Central costs	12,268	2,022	14,290	16,917
	<u>56,239</u>	<u>2,022</u>	<u>58,261</u>	<u>71,294</u>
Training workshops				
- Venue hire, salaries, trainers etc	15,647	-	15,647	4,631
- Central costs	5,085	-	5,085	1,441
	<u>20,732</u>	<u>-</u>	<u>20,732</u>	<u>6,072</u>
Publications				
- Cost of sales	26,585	-	26,585	33,577
- Central costs	8,640	-	8,640	10,446
	<u>35,225</u>	<u>-</u>	<u>35,225</u>	<u>44,023</u>
Events				
- Conference	4,773	-	4,773	4,765
- Salaries and direct costs	3,467	-	3,467	4,162
- Central costs	2,678	-	2,678	2,777
	<u>10,918</u>	<u>-</u>	<u>10,918</u>	<u>11,704</u>
Trading services				
- Direct costs				
Subcontractor fees	152,608	-	152,608	255
Salary costs	24,453	-	24,453	52,835
Other direct costs	437	-	437	15,771
	<u>177,498</u>	<u>-</u>	<u>177,498</u>	<u>68,861</u>
- Central costs	57,685	-	57,685	21,424
	<u>235,183</u>	<u>-</u>	<u>235,183</u>	<u>90,285</u>
	<u>358,297</u>	<u>2,022</u>	<u>360,319</u>	<u>223,378</u>

Central costs and support costs

Wherever possible central costs are allocated directly to the relevant activity. The unallocated balances are apportioned to specific activities in the same ratio as direct costs incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

8. SUPPORT COSTS

Governance costs

Governance costs in 2022 were £2,100 (2021: £1,960), relating to the Independent Examination, and the charity paid no (2021: £nil) trustee expenses. Governance costs are, consequently, considered not material enough to warrant separate disclosure and are now included within central costs.

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	1,243	582
Development costs amortisation	<u>3,312</u>	<u>10,268</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2022 none of the trustees were paid remuneration or received other benefits from an employment with the charity or related entity (2021: £nil).

Trustees' expenses

Expenses reimbursed to trustees or paid directly to third parties amounted to £0 (2021: £nil)

Number of trustees reimbursed for expenses - Nil (2021: Nil)

11. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	159,084	147,314
Social Security	11,048	8,378
Pension	<u>7,574</u>	<u>2,817</u>
	<u>177,706</u>	<u>158,509</u>

The average number of employees during the year was 6 (2021: 6).

There were no employees who received emoluments of more than £60,000 in 2022 or 2021.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	120,460	-	120,460
Charitable activities			
Training workshops	5,962	-	5,962
Publication sales	79,368	-	79,368
Events	8,885	-	8,885
Other income	250	-	250
Trading services	81,824	-	81,824
Grants	-	10,043	10,043
Investment income	32	-	32
Total	296,781	10,043	306,824
EXPENDITURE ON			
Raising funds	34,724	-	34,724
Charitable activities			
Training workshops	6,072	-	6,072
Publication sales	44,023	-	44,023
Events	11,704	-	11,704
Surveys and monitoring	71,294	-	71,294
Trading services and Grants	80,242	10,043	90,285
Total	248,059	10,043	258,102
NET INCOME	48,722	-	48,722
RECONCILIATION OF FUNDS			
Total funds brought forward	202,901	7,502	210,403
TOTAL FUNDS CARRIED FORWARD	251,623	7,502	259,125

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

13.	FEEs FOR EXAMINATION OF THE ACCOUNTS	31.12.22	31.12.21
		£	£
	Independent examiner's fees	<u>2,100</u>	<u>1,960</u>
14.	INTANGIBLE FIXED ASSETS		
			Development costs
			£
	COST		
	At 1 January 2022		40,554
	Additions in the year		-
	At 31 December 2022		<u>40,554</u>
	AMORTISATION		
	At 1 January 2022		37,242
	Charge for the year		<u>3,312</u>
	At 31 December 2022		<u>40,554</u>
	NET BOOK VALUE		
	At 31 December 2022		<u>-</u>
	At 31 December 2021		<u>3,312</u>
15.	TANGIBLE FIXED ASSETS		
			Equipment
			£
	COST		
	At 1 January 2022		3,334
	Additions in the year		<u>2,080</u>
	At 31 December 2022		<u>5,414</u>
	AMORTISATION		
	At 1 January 2022		1,358
	Charge for the year		<u>1,243</u>
	At 31 December 2022		<u>2,601</u>
	NET BOOK VALUE		
	At 31 December 2022		<u>2,813</u>
	At 31 December 2021		<u>1,976</u>

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

16. STOCKS

	31.12.22	31.12.21
	£	£
Finished Goods	<u>6,561</u>	<u>7,386</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	2,705	36,022
Other debtors	65,539	85,295
Prepayments	<u>14,987</u>	<u>12,358</u>
	<u>83,231</u>	<u>133,675</u>

18. CASH AT BANK

	General Fund	Nigel Bonner Fund	Michael Woods Fund
	£	£	£
Paypal account	22,868	-	-
Bank current account	36,334	-	-
Bank Community account	10,136	-	-
14 day deposit account	158,350	2,153	2,849
Total	<u>227,688</u>	<u>2,153</u>	<u>2,849</u>

	Sponsorship Fund	31.12.22 Total funds	31.12.21 Total funds
	£	£	£
Paypal account	-	22,868	8,454
Bank current account	-	36,334	62,766
Bank Community account	-	10,136	6,881
14 day deposit account	2,500	165,852	140,551
Total	<u>2,500</u>	<u>235,190</u>	<u>218,652</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Payments on account	57,195	57,902
Trade creditors	15,130	9,786
Other creditors	-	7,850
Accrued expenses	15,485	7,626
Taxation, social security and pension	4,172	5,672
Deferred income	16,541	17,040
	<u>108,522</u>	<u>105,876</u>

20. MOVEMENT IN FUNDS

	At 01.01.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	224,267	(12,496)	211,771
Designated fund	<u>27,356</u>	<u>(27,356)</u>	<u>-</u>
	251,623	(39,852)	211,771
Restricted funds			
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	2,849	-	2,849
Sponsorship Fund	<u>2,500</u>	<u>-</u>	<u>2,500</u>
	7,502	-	7,502
TOTAL FUNDS	<u>259,125</u>	<u>(39,852)</u>	<u>219,273</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	361,973	(374,469)	(12,496)
Designated fund	-	(27,356)	(27,356)
	<u>361,973</u>	<u>(401,825)</u>	<u>(39,852)</u>
Restricted funds			
Nigel Bonner Fund	-	-	-
Michael Woods Fund	-	-	-
Sponsorship Fund	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-
TOTAL FUNDS	<u>361,973</u>	<u>(401,825)</u>	<u>(39,852)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01.01.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	172,901	51,366	224,267
Designated fund	30,000	(2,644)	27,356
	<u>202,901</u>	<u>48,722</u>	<u>251,623</u>
Restricted funds			
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	2,849	-	2,849
Sponsorship Fund	2,500	-	2,500
	<u>7,502</u>	<u>-</u>	<u>7,502</u>
TOTAL FUNDS	<u>210,403</u>	<u>48,722</u>	<u>259,125</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	306,824	(255,458)	51,366
Designated fund	-	(2,644)	(2,644)
	<u>306,824</u>	<u>(258,102)</u>	<u>48,722</u>
Restricted funds			
Nigel Bonner Fund	-	-	-
Michael Woods Fund	-	-	-
Sponsorship Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>306,824</u>	<u>(258,102)</u>	<u>48,722</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.01.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	172,901	38,870	211,771
Designated fund	30,000	(30,000)	-
	<u>202,901</u>	<u>8,870</u>	<u>211,771</u>
Restricted funds			
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	2,849	-	2,849
Sponsorship Fund	2,500	-	2,500
	<u>7,502</u>	<u>-</u>	<u>7,502</u>
TOTAL FUNDS	<u><u>210,403</u></u>	<u><u>8,870</u></u>	<u><u>219,273</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	668,797	(629,927)	38,870
Designated fund	-	(30,000)	(30,000)
	<u>668,797</u>	<u>(659,927)</u>	<u>8,870</u>
Restricted funds			
Nigel Bonner Fund	-	-	-
Michael Woods Fund	-	-	-
Sponsorship Fund	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u><u>668,797</u></u>	<u><u>(659,927)</u></u>	<u><u>8,870</u></u>

The designated funds of £30,000, to be utilised to ensure the Society's ability to employ a science officer throughout the pandemic period, where income streams may be less certain, was created in 2020. This fund was not required during 2021 and 2022 and both the requirement, and the fund balance was therefore released at the end of 2022.

The 2020 legacy, estimated at £30,000, which supported this designated amount, was subsequently received at £27,356, hence the reduction in 2021. It was not considered necessary at 31.12.2022 to designate further funds.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

21. OTHER FINANCIAL COMMITMENTS

As at 31 December 2022 the charity had commitments of £2,194 (2021: £3,949) relating to a contract for Employment law and HR services through to March 2024.

22. RELATED PARTY

During the year ended 31 December 2022 Mrs J Pressland was paid a salary of £22,254 (2021: £21,398). Mrs J Pressland is a related party as she is the wife of Mr R D Pressland, a trustee. Mrs Pressland resigned in February 2023.

23. KEY MANAGEMENT PERSONNEL

During the year ended 31 December 2022 the remuneration of key management personnel was £38,400 (2021 £4,307)

24. OTHER

Mr R Pressland resigned as a trustee and honorary treasurer at the November 2021 Council meeting, having completed six years as a trustee, in accordance with the Society's governance rules. Council then voted to co-opt Mr R Pressland to continue as a trustee and honorary treasurer, until the AGM planned for April 2022, as, despite a year long search with appropriate advertisements for the role, no suitable replacement candidate has been forthcoming. The situation had not changed by the AGM and Council again co-opted Mr R Pressland to continue to an EGM planned for later in 2022. The EGM specifically to put to Members a vote to change the Society's Articles to allow, on annual vote by Members at the annual AGM, for both the honorary treasurer and secretary roles to extend annually beyond the current consecutive six year term limit, where no suitable replacement trustee has been found. Due to likely lack of numbers for a very brief EGM, it was decided to hold things over to the 2023 AGM. Again, due to likely low numbers attending, which was the case in June 2023 AGM, the EGM was postponed, until the Society's Annual Conference held, in person, at Nottingham Trent University in August 2023. Mr Pressland, meanwhile, continued to serve as Treasurer, co-opted by Council. The change to the Articles was passed by vote at the AGM. Mr R Pressland continues to serve as honorary treasurer until a further vote at the next AGM.

The Mammal Society

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	18,155	12,362
Gift aid	7,989	7,635
Legacies	3,298	51,450
Subscriptions	49,537	49,013
	<u>78,979</u>	<u>120,460</u>
Investment income		
Deposit account interest	310	32
Charitable activities		
Training workshops	17,993	5,962
Publication sales	70,930	79,368
Events	7,750	8,885
Other income	186,011	92,117
	<u>282,684</u>	<u>186,332</u>
Total incoming resources	361,973	306,824
EXPENDITURE		
Raising donations and legacies		
Fundraising direct costs	177	-
Membership direct costs	21,704	19,987
Mammal News	9,445	6,498
Central costs	10,180	8,239
	<u>41,506</u>	<u>34,724</u>
Charitable activities		
Training venue hire, salaries, trainers	20,732	6,072
Publications - costs of sales	35,225	44,023
Conference	10,918	11,704
Trading (Surveys & Monitoring)	177,498	68,862
Small mammal monitoring	-	5,211
General surveys	38,246	31,701
Mammal mapper	5,725	17,465
Central costs	71,974	38,340
	<u>360,319</u>	<u>223,378</u>
Total resources expended	401,825	258,102
Net (deficit)/income	<u>(39,852)</u>	<u>48,722</u>

This Page does not form part of the statutory financial statements

The Mammal Society

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Support costs - included within central costs, per note 7		
Governance costs		
Independent Examiner's fee	<u>2,100</u>	<u>1,960</u>
	<u>2,100</u>	<u>1,960</u>

This Page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 01455136 (England & Wales)
REGISTERED CHARITY NUMBER: 278918

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR

The Mammal Society

Parry Hancock
Chartered Accountants
Webb House
20 Bridge Road
Park Gate
Southampton
Hampshire
SO31 7GE

The Mammal Society

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for the Year Ended 31 December 2021

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The Mammal Society

REPORT OF THE TRUSTEES for the Year Ended 31 December 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Mammal Society promotes evidence-based conservation, and is the only organisation dedicated to the study and management of all British mammals.

The Mammal Society works to protect British mammals, halt the decline of threatened species and advises on all issues affecting British Mammals. We study mammals, identify the problems they face and promote conservation and other policies based on sound science:

The objects of the charity are:

1. to promote the study of mammals to advance the education of the public in all aspects of mammalogy and mammal ecology.
2. to advance, promote and further the conservation of mammals.

Significant activities

The Mammal Society is committed to promoting evidence based mammal conservation. It seeks to provide scientific information to a wide audience and to train members of the public and professionals in survey methodology.

When planning our activities for the year, the Mammal Society trustees have considered the Charity Commission's guidance on public benefit. In our opinion the Charity is a public benefit entity, in particular, we have worked to:

- Raise awareness of mammals, their ecology and their conservation needs by providing training courses, freely available information (on our website, press releases and twitter feeds), and producing specialist publications.
- Promote the monitoring of mammal populations and threats to their conservation through the national Atlas project and the use of our Mammal Mapper app. These projects are both freely available to both members and non-members.
- Educate people about British mammals and promote mammal studies in the UK and overseas through our conference, symposium and membership magazine, Mammal News.
- Advocate conservation plans based on sound science through our interaction with government policy independently and through Wildlife and Countryside Link.
- Provide current information on mammals through our publications via the website; membership magazine; media, the international journal Mammal Review and the open-access online journal Mammal Communications.
- Involve people of all ages in our efforts to protect mammals by provision of training, engagement in national surveys and provision of conservation information and advice.

Volunteers and Local Groups

We would like to thank all the volunteers and local groups who make The Mammal Society the active and engaged community that it is. We would also like to thank all who volunteer across the country to keep the organisation delivering well over what can be achieved just with the small staff team.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE
CHARITABLE ACTIVITIES

2021 was a year of planning for the future of the Mammal Society. From the AGM in 2021, our new chair, Dr Stephanie Wray, took over the reins from Prof. Fiona Mathews. Sally Hayns, the chief executive of CIEEM, and Dr Tim Hounscombe both joined at the 2021 AGM and Helen Mitcheson, an environmental lawyer and ecologist, was co-opted to Council. Council developed and agreed an ambitious strategic plan to build on the Society's track record and do even more to protect and conserve Britain's mammals. As part of the strategic plan, November saw our new CEO, Andy Bool, join to lead the team and organisation through this period of development.

Like many other organisations, we continued to cope with the impact of the Covid-19 pandemic. This meant a significantly reduced training programme and, following the cancelled 2020 event, our 2021 Spring Conference, in April was held virtually, online, for the first time. With 302 participants, the conference began, on the Friday evening, with the Cranbrook Memorial Lecture: 'Reasons to be cheerful: success stories and the importance of optimism in conservation', given by Prof. Andrew Balmford, University of Cambridge. The conference included a full programme of talks and posters on subjects as varied as the impacts of forest management on red squirrel *Sciurus vulgaris* and conservation and predation by cats *Felis silvestris catus* around the world - a meta-analytical review of methods used.

A key focus has continued to be our work to ensure the financial stability of the Society. This is particularly challenging in current times, but we remain extremely grateful to our members; supporters; corporate supporters, volunteers and local groups for their continued support. Our income from Mammal Review remains an important source of income for the Society (we are mindful of the continuing trend towards open access research) and we are extremely grateful for the generous legacies which have supported us through the pandemic and enabled us to appoint our new CEO.

Our strategic plan 2022-2025 is for growth, to enable us to have even more of a positive impact on mammal conservation and management in Britain. Council has approved a set of strategic objectives to help achieve this growth.

MONITORING AND RESEARCH ACTIVITIES

The Red List

We are delighted to report that in October 2021 we were awarded CIEEM's NGO Impact Award for our Red List work.

2021 saw us undertake new research:

Water voles in East Anglia

This is a Natural England funded study to provide baseline evidence on the assessment of the current conservation status of water voles in the East Anglian counties of Norfolk, Suffolk and Essex. This work will aim to support regulatory improvements and may form part of the Species Conservation Strategy for water voles in East Anglia.

Mountain hares in Scotland

We worked in partnership with the British Trust for Ornithology (BTO), the Game & Wildlife Conservation Trust (GWCT), the James Hutton Institute (JHI) and NatureScot (formerly known as Scottish Natural Heritage) to develop and trial surveys of mountain hare *Lepus timidus* that are suitable for participation by a diverse range of volunteers, across the whole of the species' range in Scotland.

Harvest mouse (nationwide)

We also launched our National harvest Mouse Survey in the autumn of 2021. Running through to the end of March 2022, we have been collecting records of harvest mouse nests. The survey has seen volunteers venture outdoors to hunt for these small clues of harvest mouse presence up and down the country, with the generous support of regional co-ordinators.

Reports of these studies are due in the first half of 2022 and there are/will be updates in Mammal News and elsewhere.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

MONITORING AND RESEARCH ACTIVITIES - continued

Red Squirrel Acoustic Monitoring Project

For this project we partnered with the University of Bristol, non-profit tech startup Rainforest Connection and Huawei Technologies for a ground-breaking project aiming to protect red squirrels through the collection of bioacoustic data. The results of this project will help us identify where conservation effort will be most effective and make the biggest difference to red squirrel populations.

Ecobat

Ecobat, our online tool that helps practitioners to interpret bat data, continues to be widely used by practitioners.

Mammal Mapper app

The number of records submitted via the Mammal Mapper app continues to grow. The app offers a very user-friendly way of recording data, and we had over 21,000 sightings recorded in 2021. 60% of those were already verified and available to others via the National Biodiversity Network, by March 2022. We implemented some modifications to the app to make it suitable for use in our Mountain Hare survey in Scotland; feedback from users will be used to develop the app's usability further in future. We published a full page article on using the app in the spring 2022 edition of Mammal News (page 13).

RAISING SKILLS AND SHARING KNOWLEDGE

Training

Pre Covid we provided the most extensive range of mammal training courses in the British Isles, but the pandemic continued, in 2021, to impact our ability in this area. Following complete cancellation of our courses in 2020, during 2021 we did manage to successfully run online dormouse courses. We continue to investigate opportunities to work with partner organisations on the delivery of more online training in the future. We have also continued updating information on our website and our video training materials.

Webinars

We introduced a series of webinars in the last quarter of 2021 which were very well received - they ran on subjects as diverse as the return of the pine marten and a snappy introduction to the study of mammal skulls and bones! We will continue to run webinars throughout 2022.

University Mammal Challenge

The University Mammal Challenge is a way by which students can become engaged with monitoring and conserving mammals. Teams across the UK record mammals found on their campuses and compete for prizes which include membership of the Society. We encourage the use of systematic recording - particularly using the Mammal Mapper app - and camera trapping also always proves a popular approach. Beth Smith, formerly our Information Officer, has recruited students across the UK to take part and has also initiated a new series of **online student blogs**, on the Mammal Society website, about their research.

Spring Conference/Autumn Symposium

As mentioned on page one, we did manage to hold our first and very successful virtual/online conference in 2021, but sadly no Symposium. Our 2022 conference will again be online, but we are hopeful of an in-person Symposium.

MEMBERSHIP

The Mammal Society was set up to support members in their research and conservation work, be that as a student; academic, consultant or interested (and frequently very expert) amateur. A large membership provides an excellent opportunity for networking and learning skills from each other. However, we are also seeking to increase our membership to a wider audience who may not necessarily want to monitor or research mammals themselves, but are sympathetic to the aims of the Society. This new strategy has been developed as part of the Society's new strategic plan. A key element of the plan will be a member and supporter survey in 2022.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

COMMUNICATIONS AND PUBLICATIONS

Journals

Our international journal, *Mammal Review*, is one of the best ranging zoology journals and a desirable publication for academics. The journal makes a significant contribution to the income of the Society, as well as to its academic standing. Dr Nancy Jennings continues to act as the journal's Managing Editor. To provide a platform for people to share new techniques and information on British mammal research, we also publish our online journal *Mammal Communications*, which is edited by trustee Prof. John Gurnell. Recent issues include papers on detecting hazel dormice *Muscardinus avellanarius* with nest tubes and tracking tunnels, and portable CCTV for monitoring: new survey technology.

Books, magazines and electronic communications

We dedicate considerable effort to communicating about mammal conservation and research. Our Communications and Engagement Officer, Sophie, produces press releases, social media feeds and an e-bulletin for members as well as another for local groups. Our reach continues to grow - at the end of 2021 we had more than 40,300 Twitter followers, 13,400 Facebook followers and 16,000 Instagram followers (up from 13,000 in 2020). These numbers increase monthly. In addition, *Mammal News*, our magazine for members, contains updates on mammal research and conservation. We are continuing to develop our support for, and communication with, our affiliated Local Groups; they now feature in each edition of *Mammal News* and receive regular Local Group e-bulletins. Mammal Society members continue to receive a 10% discount on books published by the Mammal Society, which range from species guides to handbooks and are available from NHBS.

FINANCIAL REVIEW

Financial position and Covid-19 pandemic update

The financial performance of the Society for 2021, as detailed in the SOFA on page 11, resulted in a surplus of £48,722. This positive outcome, despite the continuing pandemic scenario again adversely impacting a number of income streams, was majorly due to generous legacy from the estates of JB Thomas, for which we are extremely grateful. Without this legacy, our performance would have been only slightly better than the £13,760 deficit for which we had budgeted. This scenario also enabled us to appoint a CEO, with effect from November, to lead the staff team and organisation through 2022 and implement our new strategic plan for growth.

The Society, as ever, continues to seek developing corporate support with appropriate partners. We are again grateful to our continuing three corporate partners CJ Wildlife Ltd, Clarkson Woods Ltd and Diana Atkinson Ltd and also to Wildcare Ltd, who joined us in 2021. We are also grateful to our many business partners as noted in our *Mammal News* publication.

We continue with detailed operational and financial updates to Council at each of our, roughly quarterly, Council Meetings. Other appropriate email/telephone/Zoom interactions occur on an as needs basis, together with the Finance Officer providing more regular information to the CEO and Honorary Treasurer on an almost monthly basis. This continues to enable us to adapt more quickly to any significant financial movements impacting, negatively or positively, our planned budgeted outcome.

Our training courses and events, in particular, continue to be impacted by the Covid pandemic and now, as with many organisations and individuals, we are generally impacted by the worsening economic outlook. Our 2022 budget is again one for a deficit outcome, as we utilise some of the last two years' surpluses, thanks to the generous legacies, to invest in the achievement of our latest strategic plan. 2023 is planned as break-even, followed by surpluses in subsequent years.

We did not furlough nor make redundant any staff in 2021 and continue in 2022 with a staff team including a CEO, but minus a training officer, which will remain the case until we have greater certainty about returning to pre pandemic levels for training and events. We remain extremely grateful to all of our staff team for their continued 'above and beyond the cause' performances/contributions. Staff continue to work majorly from home, despite the office space which is still available to us from Sussex University, for which we remain extremely grateful.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

FINANCIAL REVIEW - continued

Financial position and Covid-19 pandemic update - continued

As with 2021, as long as our membership and publication incomes continue to hold up, we should continue to remain solvent. Some of the additional income streams (eg grants and contract funded projects) began in 2021 and continue into 2022. Our latest strategic plan, for growth, will hopefully see us growing income and achieving surpluses, without relying upon/prior to any legacy income, beyond 2022.

Managing Risk

As in the past, maintaining/growing our income sources, appropriately managing our finances and safeguarding our reputation, particularly from an academic/scientific perspective, remain the major risks to our ability to continue to achieve our charitable objectives. We also consider our digital systems resources and back-ups, together with our ability to retain and replace, when necessary, staff with appropriate capabilities and commitment, as being key risk areas. All of now require additional reviews and consideration in the light of the Covid-19 pandemic, compounded by the worsening economic climate. In order to mitigate these risks:

- i) We regularly review our income and consider appropriate new sources.
- ii) We monitor our finances on an ongoing basis, including periodic cash flow projections - these continue to be more frequent than pre the Covid-19 pandemic.
- iii) We have appropriate financial controls in place, in respect of our income and expenditure, and adjust our expenditure appropriately in the light of income changes.
- iv) Our Council membership is composed of appropriately qualified and experienced members, particularly from within the academic/science sector where we operate, enabling informed consideration of our activities and outputs.
- v) The majority of our day-to-day operational support systems are procured as bought in web-based services (eg Gmail mail and Xero financials), such that the service provider is responsible for back-up facilities and we do not need to employ dedicated IT staff internally. Our Mammal Mapper App is supported by an external supplier with whom we have, and seek to maintain, an extremely good working relationship.
- vi) We are fortunate to have had, and continue to have, a small but competent and dedicated staff team, backed up with similarly competent and dedicated volunteers. Within the financial constraints of a small charity, we seek to offer reasonable contractual terms and conditions to our staff, together with regular contact with some, if not all, trustees, in what we hope is an open, supportive and rewarding working environment. We are supported by an external supplier for expert and up to date guidance on HR issues

Our latest five-year strategy plan has included the identification of additional income streams to pursue, combined with action to attempt to appeal to a wider audience, to help us grow and enable us to do more for the benefit of British Mammals and contribute to saving British wildlife.

Insurable risks are suitably covered, and reviewed annually. In line with the need to maintain a degree of flexibility in having access to cash, investments are currently confined to deposit accounts with our bankers. As with other small organisations, with similar relatively small cash balances, the opportunity, without taking unnecessary risk, to achieve any meaningful investment return remains low.

Reserves Policy

The Society receives two forms of income:

- Unrestricted funds from membership; sales of books; equipment hire; training courses; events; contracts, Mammal Review and unrestricted bequests, which are available to cover any costs of running the organisation.
- Restricted funds, in the shape of grants, contracts and bequests which have to be used for a specific purpose, such as student bursaries to attend the Spring Conference, or grants to undertake surveys.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

FINANCIAL REVIEW - continued

Reserves policy - continued

It has been the Society's policy to maintain a free reserves* balance, within unrestricted funds, which equates to at least four months of unrestricted running costs, to cover emergency situations that may arise from time to time and, worst case, to wind down the organisation in a controlled and orderly manner. We have again re-considered the policy in the light of the changing economic outlook and continuing Covid-19 uncertainty. At Council's February 2022 meeting it was agreed that, not least to re-assure our staff and to give us greater resilience to cope in the event of an emergency situation, we should change the policy to six months.

The 2021 year-end and current (at the time of writing) free reserves* balance was/is in excess of the four months policy amount. Our free reserves* balance at the year end was approximately three times the required four months policy value. The excess, however, includes an amount, whilst not specifically designated, that will be utilised in 2022, in line with our strategic plan, to support attempts to grow the organisation's reach and capabilities, for the benefit of our beneficiaries. Excluding this additional amount would reduce the figure to approximately twice our required four months policy and still be in excess of our new 6 months policy.

As in previous years, we remain confident in our ability to continue delivering, subject to any appropriate new Covid-19 pandemic restrictions, the charitable aims/objectives of the Society.

(*Free reserves = total reserves, less restricted reserves, designated reserves and fixed assets).

Again in the light of the continuing Covid-19 pandemic and, now, the additional economic downturn, we have a conservative draft cash flow to the end of 2023, which, currently, gives us no cause to consider other than that the Society will be able to remain a going concern up to, and beyond, that date.

Designated funds

As reported in our 2020 accounts, we had designated £30,000 to be utilised to ensure the Society's ability to employ a science officer during 2021 and 2022. The actual legacy of £27,356, as opposed to the 2020 estimate, results in a £2,644 reduction here. We will continue to review both the requirement and the fund balance throughout 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its Governing Document, the Memorandum and Articles of Association dated 18th October 1979, as amended by Special Resolutions dated 22 April 2006 and 20 April 2013. The Charity constitutes as a private limited company, limited by guarantee, as defined in the Companies Act 2006.

Recruitment and appointment of new trustees

The Council consists of the officers (President; Chair; no less than one but no more than two vice chairs, Honorary Secretary and Honorary Treasurer) and not less than seven nor more than eleven other full members of the Society. The Council shall have the power to co-opt up to four additional members to cover interest not adequately represented by the rest of the Council.

The President shall retire at each Annual General Meeting but shall be eligible for immediate re-election.

All the other officers herein mentioned shall retire at each Annual General Meeting but shall be eligible for re-election if they shall not have completed six consecutive years in office.

At each Annual General Meeting such Ordinary Members as have completed three consecutive years in office shall retire and shall be eligible for re-election for a further period of three consecutive years. After completion of such second period in office such members shall retire and shall not be eligible for re-election until the next following Annual General Meeting.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Recruitment and appointment of new trustees - continued

The election of members shall take place in the following manner:

Any two members shall be at liberty to nominate any other full member to serve as a member of the Council. The proposer shall ascertain that the person nominated by him/her is willing to be so nominated.

The name of each full member so nominated, together with the names of his/her proposer and seconder, shall be sent in writing to the Secretary of the Society at least fourteen days before the Annual General Meeting.

In addition, the Council shall itself have the power to nominate any full member to serve as an officer or other member of Council, such nomination to be submitted to the Annual General Meeting.

Balloting lists shall be prepared (if necessary) containing the names of the candidates only and each full member present at the Annual General Meeting shall be entitled to vote for any number of such candidates not exceeding the number of vacancies.

In case there shall not be a sufficient number of candidate nominations, the Council shall nominate full members to fill up the remaining vacancy or vacancies.

If two or more candidates obtain an equal number of votes, another ballot shall if necessary be taken in respect of such candidates. If two or more candidates again obtain an equal number of votes, the Council shall select by lot from such candidates the candidate or candidates who is or who are to be elected.

The declaration by the Chair of the Annual General Meeting as to the result of the ballot and an entry of that declaration in the Minute Book shall be conclusive.

Our current Honorary Treasurer had served six consecutive years in October 2021 and duly resigned at Council's November 2021 meeting. Despite searching and advertising well in advance for a suitable replacement, no suitable candidate was forthcoming. In the light of this, Council co-opted the resigning Treasurer back on to Council until the April 2022 AGM. At the AGM Council advised the members present that, unless there was any objection to such proposal, it is proposed to hold an EGM later in the year to amend the Memorandum and Articles to enable both the Honorary Treasurer and Honorary Secretary periods of office to be extended annually one year, beyond the current six consecutive year limit, at each Annual General Meeting, where no suitable replacement has been found. There were no objections to the proposal and Council further co-opted the current co-opted Honorary Treasurer until the proposed EGM.

Additional governance issues

As members of Council are also Directors of a company limited by guarantee, each nominee is told of the responsibilities they will take on as both Trustee and Director, should they be elected.

New Council members are encouraged to engage with other trustees and staff soon after their election and to take on additional responsibilities by joining one of the sub-committees. The Treasurer shares appropriate Charity Commission guidance documentation (eg CC3a) with new Council members and, periodically, also with all current Council members as a reminder for keeping up to date with major changes.

The Council creates specialised sub-committees in line with the specific requirements of the Society to ensure that all its ongoing activities are properly supported and controlled.

The Society has a Scientific Advisory Committee; a Local Groups Committee; a Training & Events Committee; a Fundraising Committee, a Marketing & Communications Committee and a Student Committee.

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01455136 (England and Wales)

Registered Charity number
278918

Registered office
Black Horse Cottage
33 Milton Abbas
Blandford Forum
Dorset
DT11 0BL

Trustees

Penelope Anne Lewns - President
Stephanie Wray - Chair (appointed 18.4.21)
Fiona Mathews - Chair (resigned 18.4.21)
John Gurnell (resigned 18.4.21)
Rodger Douglas Pressland - Hon Treasurer (see paragraph on page 7)
Pamela A Worrall (resigned 18.4.21)
Merryl Clare Parle-Gelling - Hon Secretary (resigned 10.4.22)
Victoria Chanin - Hon Secretary (appointed 10.4.22)
Kate Hills - Vice Chair (resigned 10.4.22)
Derek Crawley - Vice Chair (appointed 10.4.22)
Ruairidh Donald Campbell
Graham Craig Smith
Dawn Millicent Scott
Allan McDevitt
Deborah Alston (resigned 10.4.22)
Tim Hounsborne (appointed 18.4.21)
Sally Hayns (appointed 18.4.21)
Rosemary Toney (appointed 10.4.22)
Helen Mitcheson (appointed 10.4.22)

Independent Examiner

DJC Hancock, BSC FCA
Parry Hancock, Chartered Accountants
Webb House, 20 Bridge Road
Park Gate
Southampton
Hampshire
SO31 7GE

Bankers

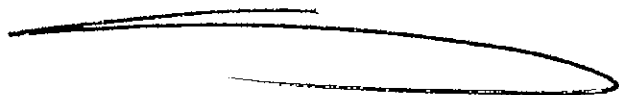
The Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 September 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Stephanie Wray', written over a dotted line.

.....
Stephanie Wray - Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MAMMAL SOCIETY**

Independent examiner's report to the trustees of The Mammal Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement

The company's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



DJC Hancock
BSc FCA
Parry Hancock
Chartered Accountants
Webb House
20 Bridge Road
Park Gate
Southampton
Hampshire
SO31 7GE

Date: 26/9/22

The Mammal Society

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

		Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	120,460	-	120,460	109,481
Charitable activities	4				
Training workshops		5,962	-	5,962	1,070
Publication sales		79,368	-	79,368	80,350
Events		8,885	-	8,885	-
Other income		250	-	250	150
Trading services		81,824	-	81,824	24,645
Grants		-	10,043	10,043	-
Investment income	3	32	-	32	297
Total		296,781	10,043	306,824	215,993
EXPENDITURE ON					
Raising funds	6	34,724	-	34,724	34,464
Charitable activities	7				
Training workshops		6,072	-	6,072	8,094
Publication sales		44,023	-	44,023	54,910
Events		11,704	-	11,704	8,753
Surveys and monitoring		71,294	-	71,294	65,805
Trading services and Grants		80,242	10,043	90,285	24,181
Total		248,059	10,043	258,102	196,207
NET INCOME		48,722	0	48,722	19,786
RECONCILIATION OF FUNDS					
Total funds brought forward		202,901	7,502	210,403	190,617
TOTAL FUNDS CARRIED FORWARD		251,623	7,502	259,125	210,403

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION
for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Intangible assets	14	3,312	-	3,312	13,580
Tangible assets	15	1,976	-	1,976	2,134
		<u>5,288</u>	<u>0</u>	<u>5,288</u>	<u>15,714</u>
CURRENT ASSETS					
Stocks	16	7,386	-	7,386	9,172
Debtors	17	133,675	-	133,675	132,785
Cash at bank	18	211,150	7,502	218,652	110,136
		<u>352,211</u>	<u>7,502</u>	<u>359,713</u>	<u>252,093</u>
CREDITORS					
Amounts falling due within one year	19	(105,876)	-	(105,876)	(57,404)
NET CURRENT ASSETS		<u>246,335</u>	<u>7,502</u>	<u>253,837</u>	<u>194,689</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		251,623	7,502	259,125	210,403
NET ASSETS		<u>251,623</u>	<u>7,502</u>	<u>259,125</u>	<u>210,403</u>
FUNDS	20				
Unrestricted funds				251,623	202,901
Restricted funds				7,502	7,502
TOTAL FUNDS				<u>259,125</u>	<u>210,403</u>

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION - continued
31 December 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'RDP' followed by a stylized surname.

.....
Rodger D Pressland - Trustee/Honorary Treasurer

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities when entitlement has passed to the charity; it is probable that economic benefits associated with the transaction will flow to the charity and amounts can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be reliably measured.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.
- Fundraising income is included when received.
- Subscription income is received at any time during the year for annual membership. Income received in advance at the year end is deferred.
- For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the Society that a distribution will be made, or when distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

Liabilities are recognised as expenditure as soon as there is legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets - development expenditure

Development of Apps is capitalised where there is expected to be a benefit to future periods and the following conditions are met:

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

1. **ACCOUNTING POLICIES - continued**

Intangible assets - development expenditure - continued

- (i) It is technically feasible to complete the research or development so that the product will be available for use or sale.
- (ii) It is intended to use or sell the product being developed.
- (iii) The company is able to use or sell the product.
- (iv) It can be demonstrated that the product will generate probable future economic benefits.
- (v) Adequate technical, financial and other resources exist so that product development can be completed and subsequently used or sold.
- (vi) Expenditure attributable to the research and development work can be reliably measured.

Capitalised development expenditure on Mammal Mapper Apps is stated at cost less accumulated amortisation and impairment losses and amortised over its useful economic life of 3 years. Amortisation expenses for the year are included in charitable expenses.

All other research and development expenditure is recognised as an expense in the period in which it is incurred.

Tangible fixed assets

The cost of tangible fixed assets includes only expenditure directly incurred in bringing the assets into working condition for their intended use. Both the cost of replacing major components and the cost of major inspections are capitalised. Borrowing costs are not capitalised. Depreciation is provided at the following annual rates in order to allocate the depreciable amount of each asset over its estimated useful life.

Equipment - 20% on cost

Assets held under finance leases are depreciated in the same way as owned assets.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of cash-generating unit to which the asset belongs.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Cost includes any expenditure incurred in bringing stock to its present location and condition. An average cost basis is used. Borrowing costs are not capitalised. Where consignment stock is in substance an asset of the company, it is recognised as such on the balance sheet.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Taxation

The charity is exempt from corporate tax on its charitable activities.

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

The charity may maintain both restricted and unrestricted funds. Restricted funds represent grants and donations that are allocated by the donor for a specific purpose. Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in furtherance of the objectives of the charity.

Going Concern

The accounts have been prepared on the going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements.

The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 14 days or less.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

Financial Instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2. DONATIONS AND LEGACIES	Unrestricted	Restricted	31.12.21	31.12.20
	funds £	funds £	£	£
Donations	12,362	-	12,362	14,180
Gift aid	7,635	-	7,635	7,459
Legacies	51,450	-	51,450	40,003
Subscriptions	49,013	-	49,013	47,839
	<u>120,460</u>	<u>0</u>	<u>120,460</u>	<u>109,481</u>

3. INVESTMENT INCOME	31.12.21	31.12.20
	£	£
Deposit account interest	<u>32</u>	<u>297</u>

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Training workshops				
- Training workshop income	5,962	0	5,962	1,070
Publications income				
- Mammal Review - other subscribers	72,105	-	72,105	70,392
- Other publications	4,660	-	4,660	5,769
- Other merchandise	1,300	-	1,300	1,428
- Royalties	1,302	-	1,302	2,761
	<u>79,367</u>	<u>0</u>	<u>79,367</u>	<u>80,350</u>
Events				
- Conference	8,885	-	8,885	-
	<u>8,885</u>	<u>0</u>	<u>8,885</u>	<u>0</u>
Trading services and Grants				
- Trading services	81,824	-	81,824	24,645
- Grants	-	10,043	10,043	-
	<u>81,824</u>	<u>10,043</u>	<u>91,867</u>	<u>24,645</u>
Other income				
- Advertising	250	-	250	150
	<u>250</u>	<u>0</u>	<u>250</u>	<u>150</u>
	<u>176,288</u>	<u>10,043</u>	<u>186,331</u>	<u>106,215</u>

5. INCOME FROM GOVERNMENT GRANTS

Income from government grants comprises grants received under the Government Kickstart Scheme £4,043 (2020 - Nil).

6. RAISING FUNDS

	31.12.21 £	31.12.20 £
Raising donations and legacies		
- Membership direct costs	19,987	20,938
- Mammal News	6,498	5,971
- Central costs	8,239	7,555
	<u>34,724</u>	<u>34,464</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

7. EXPENDITURE ON CHARITABLE ACTIVITIES

The following table includes the allocation of support costs

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Surveys and monitoring				
- General surveys	30,781	6,000	36,781	35,888
- Mammal Mapper	17,465	-	17,465	14,418
- Red list	-	-	-	595
- Small mammal monitoring	131	-	131	478
- Central costs	12,874	4,043	16,917	14,426
	<u>61,251</u>	<u>10,043</u>	<u>71,294</u>	<u>65,805</u>
Training workshops				
- Venue hire, salaries, trainers etc	4,631	-	4,631	6,319
- Central costs	1,441	-	1,441	1,774
	<u>6,072</u>	<u>0</u>	<u>6,072</u>	<u>8,093</u>
Publications				
- Cost of sales	33,577	-	33,577	42,853
- Other costs - equipment	-	-	0	19
- Central costs	10,446	-	10,446	12,038
	<u>44,023</u>	<u>0</u>	<u>44,023</u>	<u>54,910</u>
Events				
- Conference	4,765	-	4,765	-
- Autumn Symposium	0	-	0	-
- Salaries and direct costs	4,162	-	4,162	6,833
- Central costs	2,777	-	2,777	1,919
	<u>11,704</u>	<u>0</u>	<u>11,704</u>	<u>8,752</u>
Trading services				
- Direct costs	68,861	-	68,861	18,880
- Central costs	21,424	-	21,424	5,301
	<u>90,285</u>	<u>0</u>	<u>90,285</u>	<u>24,181</u>
	<u>213,335</u>	<u>10,043</u>	<u>223,378</u>	<u>161,741</u>

Central costs and support costs

Wherever possible central costs are allocated directly to the relevant activity. The unallocated balances are apportioned to specific activities in the same ratio as direct costs incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

8. SUPPORT COSTS

Governance costs

Governance costs in 2021 reduced to £1,960 (2020: £4,853) as we took all of the statutory accounts preparation in-house, thus avoiding additional third party expense, and had no (2020: £1,400) trustee expenses. Governance costs are, consequently, considered not material enough to warrant separate disclosure and are now included within central costs. For comparison, 2020's support costs have, in 2021's accounts, been included within central costs

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	582	582
Development costs amortisation	<u>10,268</u>	<u>13,518</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2021 none of the trustees were paid remuneration or received other benefits from an employment with the charity or related entity (2020: nil).

Trustees' expenses

Expenses reimbursed to trustees or paid directly to third parties amounted to £0 (2020: £1,400)

Number of trustees reimbursed for expenses - Nil (2020: 8)

The payments and reimbursements were for travelling and subsistence expenses.

11. STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries	147,314	90,240
Social Security	8,378	3,729
Pension	<u>2,817</u>	<u>1,819</u>
	<u>158,509</u>	<u>95,788</u>

The average number of employees during the year was 6 (2020: 4).

There were no employees who received emoluments of more than £60,00 in 2021 or 2020.

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	109,481	-	109,481
Charitable activities			
Training workshops	1,070	-	1,070
Publication sales	80,350	-	80,350
Events	-	-	-
Other income	150	-	150
Trading services	24,645	-	24,645
Investment income	297	-	297
Total	<u>215,993</u>	<u>0</u>	<u>215,993</u>
EXPENDITURE ON			
Raising funds	34,464	-	34,464
Charitable activities			
Training workshops	8,094	-	8,094
Publication sales	54,910	-	54,910
Events	8,753	-	8,753
Surveys and monitoring	65,805	-	65,805
Trading services	24,181	-	24,181
Total	<u>196,207</u>	<u>0</u>	<u>196,207</u>
NET INCOME	19,786	0	19,786
RECONCILIATION OF FUNDS			
Total funds brought forward	183,115	7,502	190,617
TOTAL FUNDS CARRIED FORWARD	<u><u>202,901</u></u>	<u><u>7,502</u></u>	<u><u>210,403</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

13. FEES FOR EXAMINATION OF THE ACCOUNTS

	31.12.21	31.12.20
	£	£
Independent examiner's fees	1,960	1,520
Accountancy fees	0	1,920
	<u>1,960</u>	<u>3,440</u>

14. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2021	40,554
Additions in the year	-
At 31 December 2021	<u>40,554</u>
AMORTISATION	
At 1 January 2021	26,974
Charge for the year	10,268
As at 31 December 2021	<u>37,242</u>
NET BOOK VALUE	
At 31 December 2021	<u>3,312</u>
At 31 December 2020	<u>13,580</u>

15. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 January 2021	2,910
Additions in the year	424
At 31 December 2021	<u>3,334</u>
AMORTISATION	
At 1 January 2021	776
Charge for the year	582
At 31 December 2021	<u>1,358</u>
NET BOOK VALUE	
At 31 December 2021	<u>1,976</u>
At 31 December 2020	<u>2,134</u>

The Mammal Society

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

16.	STOCKS		31.12.21	31.12.20
			£	£
	Stock		<u>7,386</u>	<u>9,172</u>
17.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.12.21	31.12.20
			£	£
	Trade debtors		36,022	1,585
	Other debtors		85,295	108,604
	Prepayments		<u>12,358</u>	<u>22,596</u>
			<u>133,675</u>	<u>132,785</u>
18.	CASH AT BANK			
		General Fund	Nigel Bonner Fund	Michael Woods Fund
		£	£	£
	Paypal account	8,454		
	Bank current account	62,766		
	Bank Community account	6,881		
	14 day deposit account	133,049	2,153	2,849
	Total	<u>211,150</u>	<u>2,153</u>	<u>2,849</u>
		Sponsorship Fund	31.12.21 Total funds	31.12.20 Total funds
		£	£	£
	Paypal account		8,454	9,533
	Bank current account		62,766	7,111
	Bank Community account		6,881	32,971
	14 day deposit account	2,500	140,551	60,521
	Total	<u>2,500</u>	<u>218,652</u>	<u>110,136</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Payments on account	57,902	16,671
Trade creditors	9,786	12,327
Other creditors	7,850	-
Accrued expenses	7,626	11,750
Taxation, social security and pension	5,672	-
Deferred income	17,040	16,656
	<u>105,876</u>	<u>57,404</u>

20. MOVEMENT IN FUNDS

	At 01.01.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	172,901	51,366	224,267
Designated fund	30,000	(2,644)	27,356
	<u>202,901</u>	<u>48,722</u>	<u>251,623</u>
Restricted funds			
Nigel Bonner Fund	2,153	0	2,153
Michael Woods Fund	2,849	0	2,849
Sponsorship Fund	2,500	0	2,500
	<u>7,502</u>	<u>0</u>	<u>7,502</u>
TOTAL FUNDS	<u>210,403</u>	<u>48,722</u>	<u>259,125</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	306,824	(255,458)	51,366
Designated fund	0	(2,644)	(2,644)
	<u>306,824</u>	<u>(258,102)</u>	<u>48,722</u>
Restricted funds			
Nigel Bonner Fund	0	0	0
Michael Woods Fund	0	0	0
Sponsorship Fund	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>306,824</u>	<u>(258,102)</u>	<u>48,722</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01.01.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	183,115	(10,214)	172,901
Designated fund	0	30,000	30,000
	<u>183,115</u>	<u>19,786</u>	<u>202,901</u>
Restricted funds			
Nigel Bonner Fund	2,153	0	2,153
Michael Woods Fund	2,849	0	2,849
Sponsorship Fund	2,500	0	2,500
	<u>7,502</u>	<u>0</u>	<u>7,502</u>
TOTAL FUNDS	<u><u>190,617</u></u>	<u><u>19,786</u></u>	<u><u>210,403</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,993	(196,207)	(10,214)
Designated fund	30,000	0	30,000
	<u>215,993</u>	<u>(196,207)</u>	<u>19,786</u>
TOTAL FUNDS	<u><u>215,993</u></u>	<u><u>(196,207)</u></u>	<u><u>19,786</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.01.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	183,115	41,152	224,267
Designated fund	0	27,356	27,356
	<u>183,115</u>	<u>68,508</u>	<u>251,623</u>
Restricted funds			
Nigel Bonner Fund	2,153	0	2,153
Michael Woods Fund	2,849	0	2,849
Sponsorship Fund	2,500	0	2,500
	<u>7,502</u>	<u>0</u>	<u>7,502</u>
TOTAL FUNDS	<u>190,617</u>	<u>68,508</u>	<u>259,125</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	492,817	(451,665)	41,152
Designated fund	30,000	(2,644)	27,356
	<u>522,817</u>	<u>(454,309)</u>	<u>68,508</u>
Restricted funds			
Nigel Bonner Fund	0	0	0
Michael Woods Fund	0	0	0
Sponsorship Fund	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FUNDS	<u>522,817</u>	<u>(454,309)</u>	<u>68,508</u>

The designated funds of £30,000, to be utilised to ensure the Society's ability to employ a science officer throughout the pandemic period, where income streams may be less certain, was created in 2020. This fund was/is to be used during 2021 and 2022 and both the requirement, and the fund balance, will be reviewed at regular intervals throughout this period.

The 2020 legacy, estimated at £30,000, which supported this designated amount, was subsequently received at £27,356, hence the reduction here. It was not considered necessary at 31.12.2021 to top-up the fund, nor to designate further funds, from the generous 2021 legacy, to cover the new chief executive role, as the general fund at the year end was healthily above our reserves policy.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2021

21. OTHER FINANCIAL COMMITMENTS

As at 31 December 2021 the charity had commitments of £3,949 (2020: £1,821) relating to a contract for Employment law and HR services through to March 2024.

22. RELATED PARTY

During the year ended 31 December 2021 Mrs J Pressland was paid a salary of £21,398 (2020: £18,981). Mrs J Pressland is a related party as she is the wife of Mr R D Pressland, a trustee.

23. KEY MANAGEMENT PERSONNEL

During the year ended 31 December 2021 the remuneration of key management personnel was £4,307 (2020: Nil).

24. OTHER

Mr R Pressland resigned as a trustee and honorary treasurer at the November 2021 Council meeting, having completed six years as a trustee, in accordance with the Society's governance rules. Council then voted to co-opt Mr R Pressland to continue as a trustee and honorary treasurer, until the AGM planned for April 2022, as, despite a year long search with appropriate advertisements for the role, no suitable replacement candidate has been forthcoming. The situation had not changed by the AGM and Council again co-opted Mr R Pressland to continue to an EGM planned for later in 2022. The EGM will be held specifically to put to Members a vote to change the Society's Articles to allow, on annual vote by Members at the AGM, for both the honorary treasurer and secretary roles to extend annually beyond the current consecutive six year term limit, where no suitable replacement trustee has been found.

The Mammal Society

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,362	14,180
Gift aid	7,635	7,459
Legacies	51,450	40,003
Subscriptions	49,013	47,839
	<u>120,460</u>	<u>109,481</u>
Investment income		
Deposit account interest	32	297
Charitable activities		
Training workshops	5,962	1,070
Publication sales	79,368	80,350
Events	8,885	0
Other income	92,117	24,795
	<u>186,332</u>	<u>106,215</u>
Total incoming resources	306,824	215,993
EXPENDITURE		
Raising donations and legacies		
Fundraising direct costs	0	0
Membership direct costs	19,987	20,938
Mammal News	6,498	5,971
Central costs	8,239	7,555
	<u>34,724</u>	<u>34,464</u>
Charitable activities		
Workshop venue hire, salaries, trainers	6,072	6,319
Publications - costs of sales	44,023	42,872
Conference	11,704	0
Symposium	0	0
Direct costs	68,862	25,714
Small mammal monitoring	5,211	478
General surveys	31,701	35,888
Mammal mapper	17,465	14,418
Redlist	0	595
Central costs	38,340	35,459
	<u>223,378</u>	<u>161,743</u>
Total resources expended	258,102	196,207
Net income	48,722	19,786

This Page does not form part of the statutory financial statements

The Mammal Society

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
Support costs - included within central costs from 2021, per note 6		
Governance costs		
Trustees' expenses	0	1,400
Accountancy fees	0	1,920
Independent Examiner's fee	1,960	1,520
Other fees	0	13
	<u>1,960</u>	<u>4,853</u>

Accounts

REGISTERED COMPANY NUMBER: 01455136 (England and Wales)
REGISTERED CHARITY NUMBER: 278918

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
The Mammal Society

Parry Hancock
Chartered Accountants
Webb House
20 Bridge Road
Park Gate
Southampton
Hampshire
SO31 7GE

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for the Year Ended 31 December 2020

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REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Mammal Society promotes evidence-based conservation, and is the only organisation dedicated to the study and management of all British mammals.

The Mammal Society works to protect British mammals, halt the decline of threatened species, and advises on all issues affecting British mammals. We study mammals, identify the problems they face and promote conservation and other policies based on sound science.

The objects of the charity are;

1. to promote the study of mammals and to advance the education of the public in all aspects of mammalogy and mammal ecology
2. to advance, promote and further the conservation of mammals.

Significant activities

The Mammal Society is committed to promoting evidence based mammal conservation. It seeks to provide scientific information to a wide audience and to train members of the public and professionals in survey methodology.

When planning our activities for the year, The Mammal Society trustees have considered the Charity Commission's guidance on public benefit. In our opinion the Charity is a public benefit entity, in particular, we have worked to:

- Raise awareness of mammals, their ecology and their conservation needs by providing training courses, freely available information (on our website, press releases and twitter feeds), and producing specialist publications.
- Promote the monitoring of mammal populations and threats to their conservation through the national Atlas project and the use of our Mammal Mapper app. These projects are both freely available to both members and non-members.
- Educate people about British mammals and promote mammal studies in the UK and overseas through our conference, symposium and membership magazine, Mammal News.
- Advocate conservation plans based on sound science through our interaction with government policy independently and through Wildlife and Countryside Link.
- Provide current information on mammals through our publications via the website, membership magazine, media the international journal Mammal Review, and the open-access online journal Mammal Communications.
- Involve people of all ages in our efforts to protect mammals by provision of training, engagement in national surveys and provision of conservation information and advice.

Volunteers and Local Groups

We would like to thank all the volunteers and local groups who make The Mammal Society the active and engaged community that it is. We would also like to thank all who volunteer across the country to keep the organisation delivering well over what can be achieved just with the staff team.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE
CHARITABLE ACTIVITIES

This year saw the publication of several important documents - the Atlas, Red List and State of Mammals in Wales report - that are already being used to shape future strategies for mammal conservation. These build on the success of the 2018 Review of the Population and Conservation Status of British Mammals and are testament to the hard work of the volunteer community of recorders and verifiers: without them, none of these assessments would have been possible. The year has also seen us undertake new research to assess trends in the occupancy of Britain's mammals. Following on from pilot work to identify conservation priority zones for water voles in West Sussex last year, we were commissioned by Natural Resources Wales to undertake a much larger project that will help shape the future national species recovery action plan for water voles in Wales. We also began a new research project to investigate the ingestion of plastics by wild mammals, which has been conducted by our intern and MSc student Emily Dempster. The work has been generously supported by our sponsor Diana Atkinson.

The number of users of the MammalMapper app continues to grow, and we have joined a consortium, with funding from NatureScot, to launch a new mountain hare survey in Scotland: MammalMapper will be the primary recording tool. We have developed a new tool for 'Ecobat', with support from Natural England, The University of Sussex and input from the Bat Conservation Trust and practitioners to enable users to judge the importance of bat roosts by comparing data on a target site with information on other roosts in the region. Our academic journal Mammal Review continues to be one of the leading zoology publications, and our open access journal Mammal Communications has published articles on issues as diverse as dormouse translocation to reports on new methods for monitoring stoats, weasels and hedgehogs.

As with most organisations, our programme of events has been severely affected by the Covid-19 pandemic. Our training courses largely stopped, and we are currently exploring the possibility of moving more of our training online. We also had to postpone our Spring Conference and cancel the Autumn Symposium. At the time of writing, planning is underway to enable the 2021 Spring Conference to be delivered virtually in April 2021. Given that our AGM could not be held as planned at the postponed Spring conference, we instead held an Extraordinary General Meeting by Zoom on 6th June 2020. We were delighted that many members still chose to join us, and some even commented on the positive side of not having to travel for a meeting.

Our patron Zeb Soanes continues to support our work; during the year he provided the narration for short pieces of film that we are now using in social media. Together with photographer Brett Lewis and Council Member Roo Campbell, Zeb also judged our Amateur Mammal Photographer of the year award. The winning entry of an urban fox in London, titled Fauxhall Zafira, taken by Roger Cox was widely reported in the media. We are grateful for the bespoke training in bat photography provided by Daniel Hargreaves as a Covid-safe prize for the winner.

We have continued to work to ensure financial stability for the Society. (more on this under Financial Review). This is particularly challenging at the current time, but we received income from Natural Resources Wales for the State of Mammals in Wales Report and for our water vole research. We are extremely grateful for the support of our corporate sponsors and supporters, and our income from Mammal Review remains an important source of revenue for the Society. We have now completed work on our legacy information and procedures, and information on this - as well as other ways of supporting us - can be found on our website, and we urge all our members to please remember us in their charitable giving. Two council members Meryl Gelling and Pam Worrall; past council member Derek Crawley, staff members Jo Wright and Charlie Le Marquand and several members undertook mammal-related fund-raising challenges this year, raising much needed funds for the Society. Also of fund-raising note in 2020 were seven years old Otis, he raised £430 by doing more than 400 sit-ups(!), and teenager Andrew who raised £1,500 doing a sponsored litter-pick in his local area. The Society is grateful for all donations regardless of value, thank you - British mammals need our support now more than ever.

This year the Society again continued to operate without a Chief Executive Officer, successfully delivering against its aims. With the continuing admirable support of our dedicated paid staff, the Chair and Trustees continue to manage the day-to-day activities of the Society. We are supported by dedicated volunteers working at all levels, from writing our Good Practice Guidance Handbooks - three of which are currently in review - to collecting biological records. Their energy and efforts have ensured that 2020 was another productive year for the Society.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

MONITORING AND RESEARCH

Atlas of Mammals of Britain and Northern Ireland

Our National Mammal atlas, the first since 1993, was published in March 2020. The atlas, which covers Great Britain, Northern Ireland and crown dependencies, shows the distribution of both marine and terrestrial species. It also includes a detailed description of each species and compares current distributions with those described in the previous Atlas. As mentioned last year, but worth repeating, a tremendous amount of work by many people, too numerous to mention, has gone into this publication, but particularly notable are the contributions by Derek Crawley, a past Council Member, and Frazer Coomber, our Science Officer.

IUCN Regional Red List for Mammals

Although the preliminary version of the first Red List for British Mammals was published in 2018, considerable work continued subsequently, with the document passing through an extensive review and revision process even after it had been approved by the individual Statutory Nature Conservation Organisations. With individual consideration being given to the conservation status of all native species in each of England, Scotland and Wales, as well as at GB level, the Red List assesses the risk of extinction in the short- to medium-term. It therefore complements the longer time frames of assessments covered by the Review of the Population and Conservation Status of British Mammals. We are therefore delighted to announce that the final document was published by Natural England on 30th July 2020 and is available on the government website. The launch was widely covered by the media, including the BBC's Today programme and all broadsheet newspapers. The impact of the Red List is already being felt, with a new project being commissioned by NatureScot on mountain hares (listed as Near Threatened) and by Natural Resources Wales for water voles (classified as Endangered in Wales).

The State of Mammals in Wales

Commissioned by Natural Resources Wales, this review draws on the Review of the Population and Conservation Status of British Mammals, and the Red List but also provides case-studies of the challenges and opportunities for Mammal Conservation in Wales. The bilingual document, which was produced on behalf of the Wales Mammal Biodiversity Forum, is freely available to download from our website and hard copies can also be provided free on request. Owing to the COVID-19 epidemic, we were unable to hold an event to mark the publication of The State of Mammals in Wales, so it was instead launched in November at the Wales Biodiversity Partnership Conference, and was introduced by Lesley Griffiths, Welsh Assembly Minister for the Environment, Energy and Rural Affairs.

Research

This year we have undertaken research to assess changes in occupancy of Britain's mammals over time. The work, led by our Science Officer, Frazer Coomber, takes into account variability in recording effort (some species and areas are better surveyed than others) and assesses how the probability of a given grid square having a record of each species has changed since the 1970s. While the technique has been applied previously for some other taxonomic groups such as butterflies and dragonflies, this is its first use with mammals. One of the novel aspects of the research was to cluster species into groups that are realistically likely to be recorded together (for example, bat surveys are unlikely to record the presence of small mammals). The work, which is currently under review, paints a worrying picture for most of our small mammals, with all except the wood-mouse appearing to be in long-term decline.

We have also begun work on a project for Natural Resources Wales to identify key areas for water vole conservation to ensure the long-term survival of the species. This work accounts for potentially conflicting land use - current or projected - as well as the locations of remaining water vole populations and the likely suitability of habitat. The outcomes of the project, which will be completed in 2021, will be used to develop a species action plan for water vole recovery.

Our final research project has been investigating the ingestion of plastics by small mammals. Whilst the impacts of plastics in the oceans has attracted a great deal of attention, very little is known about terrestrial ecosystems. Given their propensity for nibbling, it is likely that small mammals offer an important route by which plastic is degraded into smaller particles and then enters the wider environment. We are already aware of several reports of hedgehogs and dormice constructing nests almost entirely from plastic carrier bags, and it is highly likely that plastic food wrap is chewed by small rodents attracted by food remains. Sadly, the internship for student Emily Dempster by the Jubilee Trust (John Lewis Partnership) had to be suspended almost as soon as it had started because of the pandemic. Nevertheless, Emily did manage to conduct some laboratory work and has identified faecal samples likely to contain plastics in a wide range of species. These specimens will be verified using scanning microscopy, which will also identify the type of plastic present, as soon as laboratory work can resume.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

Ecobat

Ecobat - our online tool that helps practitioners to interpret bat data, continues to be widely used by practitioners. We have now finished work on a new tool that enables users to compare the size of a bat roost with others in the local area, enabling better judgements to be made about the importance of a roost site. We are grateful for the help of Chris Damant of Bernwood Ecology in providing data and working with us to develop a prototype, and to the Bat Conservation Trust for extending our existing data sharing agreements. The CountBat tool is expected to become live on our website early in 2021.

App

The number of records submitted via the Mammal Mapper App continues to grow. It offers a very user-friendly way of recording data. We are currently implementing some modifications to the app to make it suitable for use in our new Volunteer Mountain Hare Survey in Scotland (launched in March 2021). These changes will enable users enrolled by our partners, the British Trust for Ornithology, to record upland birds during their surveys, removing the need for volunteers to use two different apps during a survey session.

RAISING SKILLS AND SHARING KNOWLEDGE

Training

We provide the most extensive range of mammal training courses in the British Isles. Unfortunately, activity had to stop in March because of the Covid-19 pandemic, though one course on dormice has been delivered online. We are currently investigating opportunities to work with partner organisations on the delivery of more online training. We have also been updating information on our website and our video training materials.

Conferences

As mentioned previously, our March 2020 Spring Conference was postponed/cancelled as a result of the Covid-19 pandemic. In its original format, we have now effectively postponed again, to 2022, when, hopefully, it will go ahead at Robinson College, Cambridge, albeit with a revised agenda. The Spring 2021 conference will be an online event in April. As with some training events, we remain grateful to those who carried over their bookings to 2021.

Having cancelled our 2020 Autumn Symposium, due to Covid-19, at the time of writing we are hopeful that we may be able to go ahead with an actual, rather than online/virtual, event for Autumn 2021, of course, subject to any continuing Government Covid-19 regulations.

University Mammal Challenge

The university mammal challenge is a way by which students can become engaged with monitoring and conserving mammals. Teams across the UK record mammals found on their campuses and compete for prizes, which include membership of the Society. We encourage the use of systematic recording - particularly using the Mammal Mapper app - and camera trapping also always proves a popular approach. Whilst Covid-19 obviously had an impact on this type of activity, not to mention the sad interruption to students' tuition generally, some activity, appropriately socially distanced, has continued. Beth Smith, formerly our Information Officer, has recruited students across the UK to take part, and has also initiated a new series of online student blogs about their research.

MEMBERSHIP

The Mammal Society was set up to support members in their research and conservation work, be that as a student, academic, consultant or interested (and frequently very expert) amateur. A large membership provides an excellent opportunity for networking and learning skills from each other. However, as mentioned last year, we are also seeking to increase our membership to a wider audience who may not necessarily want to monitor, or research, mammals themselves, but are sympathetic to the aims of the Society. This new strategic aim has now been developed as part of the Society's latest five-year strategic plan, which will be available on our website during 2021.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

The Covid-19 pandemic has impacted, and continues to impact, our members' opportunities to take advantage of our training and attend our events; we are extremely grateful for their continuing support and membership renewals. We are particularly grateful to those members/donors who have made/continue to make additional donations, including, as mentioned previously, coming up with novel fundraising ideas/activities.

COMMUNICATION AND PUBLICATIONS

Journals

Our international journal, Mammal Review continues to be one of the best ranking zoology journals and a desirable publication for academics. The journal makes a very significant contribution to the income of the Society, as well as to its academic standing. As reported last year, Prof. Danilo Russo, our Editor in Chief instituted a new 'perspectives' section into the journal, providing the opportunity for academics to focus on topical areas. Dr Nancy Jennings continues to act as the journal's Managing Editor.

To provide a platform for people to share new techniques and information on British mammal research we also continue to publish our online journal Mammal Communications, which is edited by trustee Prof. John Gurnell. Recent issues include articles the translocation of dormice as a mitigation technique in road schemes, the first report of True's beaked whale in Britain and a survey of attitudes to urban foxes in London.

Books, Magazines and Electronic Communications

We dedicate considerable effort to communicating about mammal conservation and research. Our information officer produces press releases, social media feeds, and makes an e-bulletin for members and an e-bulletin for local groups. We currently have more than 38,500 (2019: 35,800) Twitter followers, 14,300 (2019: 11,000) Facebook followers and 12,000 (2019: 3,900) Instagram followers. These numbers continue to increase weekly. In addition, Mammal News, our magazine for members, which is edited by one of our volunteers, Hilary Conlan, contains updates on mammal research and conservation. This year again, we regularly contributed information to television and radio programmes such as Spring Watch and Countryfile, and to printed media such as BBC Wildlife Magazine and Country Living. We have also again been featured on Radio 4's Today Programme, had a major item on Channel 4 news, as well as being covered in many other media outlets this year.

We do now have three new Good Practice Handbooks that have been reviewed and are currently in revision. These are the Badger Mitigation Handbook, the Dormouse Conservation Handbook and the Dormouse Mitigation Handbook. As reported last year, all of these handbooks have taken a considerable time to prepare, but they will set the standard for good practice over this decade.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

FINANCIAL REVIEW

Financial Position and Covid-19 pandemic update

The financial performance of the Society for 2020, as detailed in the SOFA on page 13, resulted in a surplus of £19,786. This positive outcome, despite the Covid-19 pandemic seriously impacting our training and events income/contribution, is due to other income streams, in particular legacy income, performing better than budget. We had budgeted for a £16,000 deficit, but, thanks to the income improvements and continued appropriate cost control, 2020 ended with a further improvement in our reserves. We are extremely grateful for the generous legacies from the estates of Annette Hynes and Ann Valerie Cotton.

The Society continues to seek developing corporate support with appropriate partners. We are grateful to our four 2020 corporate partners CJ Wildlife; Clarkson Woods Ltd, Diana Atkinson Ltd and Kingfisher Ecology Ltd. We are also grateful to Natural England, for the sponsorship of our Spring Conference, albeit postponed, from 2020, and to our business partners ARUP; British Wildlife Centre; CEWE; Creature Candy; Evergreen Insurance Services; Kent Mammal Group; NHBS; Naturespy; TeeMill; Westcountry Wildlife Photography Centre, Wildcare and Wild Days Conservation.

Detailed operational and financial updates continue to be provided to Council at each, roughly quarterly, Council meeting. Other appropriate email/telephone interactions and/or online meetings, involving relevant Council members/sub-committees, occur on an as needs basis. With the Covid-19 pandemic continuing through 2021, in addition to the more formal quarterly Council meetings, we are still having less-formal meetings at the end of each of the remaining eight months of the year. These meetings provide the opportunity for any Council member to raise/share any issues/concerns, for consideration by Council, for appropriate action sooner rather than later.

As mentioned above, also in light of the Covid-19 pandemic, we cancelled all of our training courses and events, which had a negative financial impact in 2020, in that we lost the related contribution to our overheads. Not replacing our training and events officer (see below) mitigated this to some extent. At the time of writing, this scenario seems likely to continue at least until the second half of 2021. We have budgeted 2021 on the basis of no face-to-face training or events; we are, however, planning virtual/online activities and will keep the situation under review as the year progresses.

We have not furloughed any staff, nor made any redundant. Our training and events officer left during May 2020, as she had intended pre Covid-19, and, in the light of the current circumstances, we have not yet refilled the position.

2021 sees our staff continuing to work majorly from home. The Society remains grateful to the University of Sussex for providing office space. This has remained in use for storage etc during the Covid-19 pandemic. In conjunction with the University's stance on staff returning, we will also carefully consider the latest government guidance, putting in place all appropriate safety measures before any staff are asked/allowed to return to office working. The health and well-being of our staff remains of paramount importance to the Society. 2021 will also, again in line with our strategic review, see the Society partnering with 'Race For Nature' (www.race4nature.org.uk), as part of the government's Kickstart scheme to tackle the longstanding lack of racial diversity in the environmental movement. We will be hosting a Kickstart placement opportunity for a young person, from an underrepresented background, within our staff team.

As with 2020, as long as our membership and publication incomes continue to hold up throughout the pandemic, we should continue to remain solvent. We have, in line with our latest five- year strategy review, sought additional income sources heading into 2021. We have started 2021 with a number of grant and contract funded projects in place. We continue with more frequent than usual cash flow forecasts, by our finance officer and treasurer, to ensure that we remain viable within our income constraints, during this challenging period.

As in the past, we continue to recognise that administrative costs generally, as well as those of membership, are a significant element of the Society's outgoings. Adding the Covid-19 driven changing nature of our expenditure (eg additional digital costs), and managing varied grant/contract funded projects, we continue to strive for value for money and containing/reducing costs when/wherever possible.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

Managing Risk

Maintaining/growing our income sources, appropriately managing our finances and safeguarding our reputation, particularly from an academic/scientific perspective, remain the major risks to our ability to continue to achieve our charitable objectives. We also consider our digital systems resources and back-ups, together with our ability to retain and replace, when necessary, staff with appropriate capabilities and commitment, as being key risk areas. All of these now need additional reviews and consideration in the light of the Covid-19 pandemic. In order to mitigate these risks:

- i) We regularly review our income and consider appropriate new sources.
- ii) We monitor our finances on an ongoing basis, including periodic cash flow projections - these remain more frequent in the light of the Covid-19 pandemic.
- iii) We have appropriate financial controls in place, in respect of our income and expenditure, and adjust our expenditure appropriately in the light of income changes.
- iv) Our Council membership is composed of appropriately qualified and experienced members, particularly from within the academic/science sector where we operate, enabling informed consideration of our activities and outputs.
- v) The majority of our day-to-day operational support systems are procured as bought in web-based services (eg Gmail mail and Xero financials), such that the service provider is responsible for back-up facilities and we do not need to employ dedicated IT staff internally. Our MammalMapper App is supported by an external supplier with whom we have, and seek to maintain, an extremely good working relationship.
- vi) We are fortunate to have had, and continue to have a small but competent and dedicated staff team backed up with similarly competent and dedicated volunteers. Within the financial constraints of a small charity we seek to offer reasonable contractual terms and conditions to our staff, together with regular contact with some, if not all, trustees, in what we hope is an open, supportive and rewarding working environment. We are supported by an external supplier for expert and up to date guidance on HR issues generally, including regular Covid-19 related updates.

Our recent five-year strategy review has included the identification of additional income streams to pursue, combined with the need to appeal to a wider audience, if we are to do even more for the benefit of British mammals and contribute to saving British wildlife.

Insurable risks are suitably covered. In line with the need to maintain a degree of flexibility in the access to cash, investments are currently confined to deposit accounts with our bankers. As with other organisations, with similar relatively small cash balances, the opportunity, without taking unnecessary risk, to achieve any meaningful investment return, is currently unlikely.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

FINANCIAL REVIEW

Reserves policy

The Society receives two forms of income:

- Unrestricted funds from membership; sale of books; equipment hire; training courses; events; contracts, Mammal Review and unrestricted bequests, which are available to cover any costs of running the organisation.
- Restricted funds, in the shape of grants, contracts and bequests which have to be used for a specific purpose, such as student bursaries to attend the Spring Conference, or grants to undertake surveys.

It is the Society's policy to maintain a free reserves balance, within unrestricted funds, which equates to at least four months of unrestricted running costs, to cover emergency situations that may arise from time to time and, worst case, to wind down the organisation in a controlled and orderly manner. We have, along with many other charities, re-considered the policy in the light of higher levels of financial uncertainty due to the covid-19 pandemic. On balance, we believe that the four months' worth of reserves remains valid and that raising this to, say, six months, might impact our ability to respond sooner to the ever increasing need to save Britain's wildlife.

The 2020 year-end and current (at time of writing) free reserves* balances were/are in excess of the four months policy amount. Our free reserves at the year-end were approximately twice the required four months policy value. The excess reserves will be utilised (a) to see us through the still uncertain pandemic scenario and (b) to support attempts to grow the organisation's reach and capabilities, for the benefit of our beneficiaries, in line with our strategic plan. As in previous years, we remain confident in our ability to continue delivering, subject to appropriate restrictions during the Covid-19 pandemic, the charitable aims/objectives of the Society.

(* Free reserves = total reserves, less restricted reserves, designated reserves and fixed assets).

In the light of the Covid-19 pandemic, we have a conservative draft cash flow to the end of 2022, which, currently, gives us no cause to consider other than that the Society will be able to remain a going concern up to, and beyond, that date.

Designated funds

We have designated the £30,000 latest generous legacy, to be utilised to ensure the Society's ability to employ a science officer throughout the pandemic period, where our income streams may be less certain. We envisage this fund being used during 2021 and 2022 and will review both the requirement, and the fund balance, at regular intervals throughout this period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is controlled by its Governing Document, the Memorandum and Articles of Association dated 18 October 1979, amended by a Special Resolution dated 22 April 2006. The Charity constitutes as a private limited company, limited by guarantee, as defined in the Companies Act 2006.

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Council consists of the officers (President, Chairman, no less than one but no more than two vice chairs, Honorary Secretary, Honorary Treasurer) and not less than seven nor more than eleven other full members of the Society. The Council shall have power to co-opt up to four additional members to cover interest not adequately represented by the rest of the Council.

The President shall retire at each Annual General Meeting but shall be eligible for immediate re-election.

All the other officers herein mentioned shall retire at each Annual General Meeting but shall be eligible for re-election if they shall not have completed six consecutive years in office.

At each Annual General Meeting such Ordinary Members as have completed three consecutive years in office shall retire and shall be eligible for re-election for a further period of three consecutive years. After the completion of such second period in office such members shall retire and shall not be eligible for re-election until the next following Annual General Meeting.

The election of members takes place in the following manner:

Any two members shall be at liberty to nominate any other full member to serve as a member of the Council. The proposer shall ascertain that the person nominated by him is willing to be so nominated.

The name of each full member so nominated, together with the names of his proposer and seconder, shall be sent in writing to the Secretary of the Society at least fourteen days before the Annual General Meeting.

In addition, the Council shall itself have the power to nominate any full member to serve as an officer or other member of the Council, such nomination to be submitted to the Annual General Meeting.

Balloting lists shall be prepared (if necessary) containing the names of the candidates only and each full member present at the Annual General Meeting shall be entitled to vote for any number of such candidates not exceeding the number of vacancies.

In case there shall not be a sufficient number of candidate nominations, the Council shall nominate full members to fill up the remaining vacancy or vacancies.

If two or more candidates obtain an equal number of votes, another ballot shall if necessary be taken in respect of such candidates. If two or more candidates again obtain an equal number of votes, the Council shall select by lot from such candidates the candidate or candidates who is or who are to be elected.

The declaration by the Chairman of the Annual General Meeting as to the result of the ballot and an entry of that declaration in the Minute Book shall be conclusive.

Additional governance issues

As members of Council are also Directors of a company limited by guarantee, each nominee is told of the responsibilities they will take on as both Trustee and Director, should they be elected.

New Council members are encouraged to engage with other trustees and staff soon after their election and to take on additional responsibilities by joining one of the subcommittees. The Treasurer shares appropriate Charity Commission guidance documentation (eg CC3a) with new Council members and, periodically, with all current Council members as a reminder and for keeping up to date with major changes.

The Council creates specialized sub-committees in line with specific requirements of The Society to ensure that all its ongoing activities are properly supported and controlled.

The Society has a Scientific Advisory Committee a Training Committee and a Student Committee that is supported by a member of council.

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01455136 (England and Wales)

Registered Charity number

278918

Registered office

Black Horse Cottage
33 Milton Abbas
Blandford Forum
Dorset
DT11 0BL

Trustees

Penelope Anne Lewns - President (appointed 6.6.20)
Stephanie Wray - Chair (appointed 18.4.21)
Paul Chanin - President (resigned 6.6.20)
Fiona Mathews - Chair (resigned 18.4.21)
John Gumell (resigned 18.4.21)
Rodger D Pressland - Treasurer
Pamela A Worrall (resigned 18.4.21)
Merryl Clare Parle-Gelling - Hon Secretary
Kate Hills - Vice chair
Ruairidh Donald Campbell
Graham Craig Smith
Dawn Millicent Scott
Andrea Ayres (resigned 14.5.20)
Allan McDevitt
Deborah Alston
Tim Hounsome (appointed 18.4.21)
Sally Hayns (appointed 18.4.21)

Company Secretary

Merryl Clare Parle-Gelling

Independent Examiner

DJC Hancock
BSc FCA
Parry Hancock
Chartered Accountants
Webb House
20 Bridge Road
Park Gate
Southampton
Hampshire
SO31 7GE

Bankers

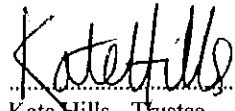
The Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 APRIL 2021 and signed on its behalf by:


.....
Kate Hills - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE MAMMAL SOCIETY**

Independent examiner's report to the trustees of The Mammal Society ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



DJC Hancock
BSc FCA
Parry Hancock
Chartered Accountants
Webb House
20 Bridge Road
Park Gate
Southampton
Hampshire
SO31 7GE

Date: 27/5/21

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	109,481	-	109,481	76,708
Charitable activities	4				
Training workshops		1,070	-	1,070	23,679
Publication sales		80,350	-	80,350	84,626
Events		-	-	-	27,815
Other income		150	-	150	227
Trading services		24,645	-	24,645	20,067
Investment income	3	297	-	297	321
Total		215,993	-	215,993	233,443
EXPENDITURE ON					
Raising funds	5	34,464	-	34,464	32,338
Charitable activities	6				
Training workshops		8,094	-	8,094	34,233
Publication sales		54,910	-	54,910	51,557
Events		8,753	-	8,753	40,094
Surveys and monitoring		65,805	-	65,805	35,845
Trading services		24,181	-	24,181	23,480
Total		196,207	-	196,207	217,547
NET INCOME		19,786	-	19,786	15,896
RECONCILIATION OF FUNDS					
Total funds brought forward		183,115	7,502	190,617	174,721
TOTAL FUNDS CARRIED FORWARD		202,901	7,502	210,403	190,617

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION

31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Intangible assets	13	13,580	-	13,580	27,098
Tangible assets	14	2,134	-	2,134	2,716
		<u>15,714</u>	<u>-</u>	<u>15,714</u>	<u>29,814</u>
CURRENT ASSETS					
Stocks	15	9,172	-	9,172	10,053
Debtors	16	132,785	-	132,785	87,724
Cash at bank	17	102,634	7,502	110,136	90,903
		<u>244,591</u>	<u>7,502</u>	<u>252,093</u>	<u>188,680</u>
CREDITORS					
Amounts falling due within one year	18	(57,404)	-	(57,404)	(27,877)
NET CURRENT ASSETS		<u>187,187</u>	<u>7,502</u>	<u>194,689</u>	<u>160,803</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>202,901</u>	<u>7,502</u>	<u>210,403</u>	<u>190,617</u>
NET ASSETS		<u>202,901</u>	<u>7,502</u>	<u>210,403</u>	<u>190,617</u>
FUNDS	19				
Unrestricted funds				202,901	183,115
Restricted funds				7,502	7,502
TOTAL FUNDS				<u>210,403</u>	<u>190,617</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

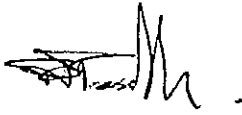
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

STATEMENT OF FINANCIAL POSITION - continued
31 December 2020

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18 APRIL 2021..... and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Rodger D Pressland', written over a dotted line.

Rodger D Pressland - Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amounts can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Investment income is included when receivable.
- Income from charitable activities are accounted for when earned.
- Fund raising income is included when received.
- Subscription income is received at any time during the year for annual membership. Income received in advance at the year end is deferred.
- For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets - development expenditure

Development of Apps is capitalised where there is expected to be a benefit to future periods and the following conditions are met:

- (i) It is technically feasible to complete the research or development so that the product will be available for use or sale.
- (ii) It is intended to use or sell the product being developed.
- (iii) The company is able to use or sell the product.
- (iv) It can be demonstrated that the product will generate probable future economic benefits.
- (v) Adequate technical, financial and other resources exist so that product development can be completed and subsequently used or sold.
- (vi) Expenditure attributable to the research and development work can be reliably measured.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Intangible assets - development expenditure

Capitalised development expenditure on Mammal Mapper Apps is stated at cost less accumulated amortisation and impairment losses and amortised over its useful economic life of 3 years. Amortisation expenses for the year are included in charitable expenses.

All other research and development expenditure is recognised as an expense in the period in which it is incurred.

Tangible fixed assets

The cost of tangible fixed assets includes only expenditure directly incurred in bringing the assets into working condition for their intended use. Both the cost of replacing major components and the cost of major inspections are capitalised. Borrowing costs are not capitalised. Depreciation is provided at the following annual rates in order to allocate the depreciable amount of each asset over its estimated useful life.

Equipment - 20% on cost

Assets held under finance leases are depreciated in the same way as owned assets.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items. Cost includes any expenditure incurred in bringing stock to its present location and condition. An average cost basis is used. Borrowing costs are not capitalised. Where consignment stock is in substance an asset of the company, it is recognised as such on the balance sheet.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

The charity may maintain both restricted and unrestricted funds. Restricted funds represent grants and donations that are allocated by the donor for a specific purpose. Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in the furtherance of the objectives of the charity.

Going Concern

The accounts have been prepared on the going concern basis and the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements.

The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 14 days or less.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at the transaction price.

Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basis.

Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

2. DONATIONS AND LEGACIES

	31.12.20	31.12.19
	£	£
Donations	14,180	10,809
Gift aid	7,459	6,674
Legacies	40,003	16,137
Subscriptions	47,839	43,088
	<u>109,481</u>	<u>76,708</u>

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>297</u>	<u>321</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Training workshops				
- Training workshop income	<u>1,070</u>	-	<u>1,070</u>	<u>23,679</u>
Publications income				
- Mammal Review - other subscribers	70,392	-	70,392	73,884
- Other publications	5,769	-	5,769	7,849
- Other merchandise	1,428	-	1,428	1,856
- Royalties	<u>2,761</u>	-	<u>2,761</u>	<u>1,037</u>
	<u>80,350</u>	-	<u>80,350</u>	<u>84,626</u>
Events				
- Conference	-	-	-	21,515
- Symposium	-	-	-	<u>6,300</u>
	-	-	-	<u>27,815</u>
Trading services	<u>24,645</u>	-	<u>24,645</u>	20,067
Other income				
- Trap loan scheme	-	-	-	227
- Advertising	<u>150</u>	-	<u>150</u>	-
	<u>150</u>	-	<u>150</u>	<u>227</u>
	<u>106,215</u>	-	<u>106,215</u>	<u>156,414</u>

5. RAISING FUNDS

Raising donations and legacies

	31.12.20 £	31.12.19 £
Fundraising direct costs	-	2,994
Membership direct costs	20,938	13,883
Mammal News	5,971	6,409
Central costs	6,692	7,464
Support costs	863	1,588
	<u>34,464</u>	<u>32,338</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020**

6. EXPENDITURE ON CHARITABLE ACTIVITIES

The following table includes the allocation of support costs

	Unrestricted funds £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
Surveys and monitoring				
- General surveys	35,888	-	35,888	14,822
- Mammal Mapper	14,418	-	14,418	11,000
- Red list	595	-	595	-
- Small mammal monitoring	478	-	478	-
- Governance costs	1,623	-	1,623	1,681
- Central costs	12,803	-	12,803	8,342
	<u>65,805</u>	-	<u>65,805</u>	<u>35,845</u>
Training workshops				
- Venue hire, salaries, trainers etc	6,319	-	6,319	24,649
- Governance costs	199	-	199	1,681
- Central costs	1,575	-	1,575	7,903
	<u>8,093</u>	-	<u>8,093</u>	<u>34,233</u>
Publications				
- Cost of sales	42,853	-	42,853	36,733
- Other costs- equipment	19	-	19	392
- Governance costs	1,355	-	1,355	2,521
- Central costs	10,683	-	10,683	11,911
	<u>54,910</u>	-	<u>54,910</u>	<u>51,557</u>
Events				
- Conference	-	-	-	15,988
- Autumn Symposium	-	-	-	2,930
- Salaries and direct costs	6,833	-	6,833	9,964
- Governance costs	216	-	216	1,890
- Central costs	1,703	-	1,703	9,322
	<u>8,752</u>	-	<u>8,752</u>	<u>40,094</u>
Trading services				
- Direct costs	18,880	-	18,880	16,906
- Governance costs	596	-	596	1,155
- Central costs	4,705	-	4,705	5,419
	<u>24,181</u>	-	<u>24,181</u>	<u>23,480</u>
	<u>161,743</u>	-	<u>161,743</u>	<u>185,209</u>

Central costs and support costs

Wherever possible central costs are allocated directly to the relevant activity. The unallocated balances are apportioned to specific activities in the same ratio as direct costs incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

7. SUPPORT COSTS

	Governance costs £
Raising donations and legacies	863
Training workshops	200
Publication sales	1,355
Events	216
Surveys and monitoring	1,623
Trading services	596
	<u>4,853</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20 £	31.12.19 £
Depreciation - owned assets	582	194
Development costs amortisation	<u>13,518</u>	<u>10,207</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year ended 31 December 2020 none of the trustees were paid remuneration or received other benefits from an employment with the charity or a related entity (2019: nil).

Trustees' expenses

Expenses reimbursed to trustees or paid directly to third parties amounted to £1,400 (2019: £5,343)

Number of trustees reimbursed for expenses - 8 (2019: 9)

The payments and reimbursements were for travelling and subsistence expenses.

10. STAFF COSTS

	31.12.20 £	31.12.19 £
- Wages and salaries	90,240	82,994
- Social Security	3,729	4,309
- Pension	<u>1,819</u>	<u>1,244</u>
	<u>95,788</u>	<u>88,547</u>

The average number of employees during the year was 4 (2019: 4).

There were no employees who received emoluments of more than £60,000 in 2020 or 2019.

There were no salaries or benefits paid to key management personal in 2020 or 2019.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	76,708	-	76,708
Charitable activities			
Training workshops	23,679	-	23,679
Publication sales	84,626	-	84,626
Events	27,815	-	27,815
Other income	227	-	227
Trading services	20,067	-	20,067
Investment income	321	-	321
Total	233,443	-	233,443
EXPENDITURE ON			
Raising funds	32,338	-	32,338
Charitable activities			
Training workshops	34,233	-	34,233
Publication sales	51,557	-	51,557
Events	39,494	600	40,094
Surveys and monitoring	35,845	-	35,845
Trading services	20,480	3,000	23,480
Total	213,947	3,600	217,547
NET INCOME/(EXPENDITURE)	19,496	(3,600)	15,896
RECONCILIATION OF FUNDS			
Total funds brought forward	163,619	11,102	174,721
TOTAL FUNDS CARRIED FORWARD	183,115	7,502	190,617

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

12. FEES FOR EXAMINATION OF THE ACCOUNTS

	31.12.20	31.12.19
	£	£
Independent examiner's fees	1,520	2,280
Accountancy fees	<u>1,920</u>	<u>2,880</u>
	<u>3,440</u>	<u>5,160</u>

13. INTANGIBLE FIXED ASSETS

	Development costs £
COST	
At 1 January 2020 and 31 December 2020	<u>40,554</u>
AMORTISATION	
At 1 January 2020	13,456
Charge for year	<u>13,518</u>
At 31 December 2020	<u>26,974</u>
NET BOOK VALUE	
At 31 December 2020	<u><u>13,580</u></u>
At 31 December 2019	<u><u>27,098</u></u>

14. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 January 2020 and 31 December 2020	<u>2,910</u>
DEPRECIATION	
At 1 January 2020	194
Charge for year	<u>582</u>
At 31 December 2020	<u>776</u>
NET BOOK VALUE	
At 31 December 2020	<u><u>2,134</u></u>
At 31 December 2019	<u><u>2,716</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

15. STOCKS

	31.12.20	31.12.19
	£	£
Stock	9,172	10,053
	<u><u> </u></u>	<u><u> </u></u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade debtors	1,585	3,497
Other debtors	108,604	80,720
Prepayments	22,596	3,507
	<u><u>132,785</u></u>	<u><u>87,724</u></u>

17. CASH AT BANK

	General fund £	Nigel Bonner Fund £	Michael Woods Fund £
Paypal account	9,533	-	-
Bank current account	7,111	-	-
Bank community account	32,971	-	-
14 day deposit account	53,019	2,153	2,849
	<u> </u>	<u> </u>	<u> </u>
Total	<u><u>102,634</u></u>	<u><u>2,153</u></u>	<u><u>2,849</u></u>

	31.12.20	31.12.19
	Sponsorship Fund £	Total funds £
Paypal account	-	9,533
Bank current account	-	7,111
Bank community account	-	32,971
14 day deposit account	2,500	60,521
	<u> </u>	<u> </u>
Total	<u><u>2,500</u></u>	<u><u>110,136</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Payments on account	16,671	2,755
Trade creditors	12,327	4,994
Accrued expenses	11,750	5,161
Deferred income	16,656	14,967
	<u>57,404</u>	<u>27,877</u>

19. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	183,115	(10,214)	172,901
Designated fund	-	30,000	30,000
	<u>183,115</u>	<u>19,786</u>	<u>202,901</u>
Restricted funds			
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	2,849	-	2,849
Sponsorship Fund	2,500	-	2,500
	<u>7,502</u>	<u>-</u>	<u>7,502</u>
TOTAL FUNDS	<u>190,617</u>	<u>19,786</u>	<u>210,403</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	185,993	(196,207)	(10,214)
Designated fund	30,000	-	30,000
	<u>215,993</u>	<u>(196,207)</u>	<u>19,786</u>
TOTAL FUNDS	<u>215,993</u>	<u>(196,207)</u>	<u>19,786</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	163,619	19,496	183,115
Restricted funds			
Cranbrook Fund	225	(225)	-
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	3,224	(375)	2,849
Bat Conservation Trust	3,000	(3,000)	-
Sponsorship Fund	2,500	-	2,500
	<u>11,102</u>	<u>(3,600)</u>	<u>7,502</u>
TOTAL FUNDS	<u>174,721</u>	<u>15,896</u>	<u>190,617</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,443	(213,947)	19,496
Restricted funds			
Cranbrook Fund	-	(225)	(225)
Michael Woods Fund	-	(375)	(375)
Bat Conservation Trust	-	(3,000)	(3,000)
	<u>-</u>	<u>(3,600)</u>	<u>(3,600)</u>
TOTAL FUNDS	<u>233,443</u>	<u>(217,547)</u>	<u>15,896</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020**

19. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	163,619	9,282	172,901
Designated fund	-	30,000	30,000
	<u>163,619</u>	<u>39,282</u>	<u>202,901</u>
Restricted funds			
Cranbrook Fund	225	(225)	-
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	3,224	(375)	2,849
Bat Conservation Trust	3,000	(3,000)	-
Sponsorship Fund	2,500	-	2,500
	<u>11,102</u>	<u>(3,600)</u>	<u>7,502</u>
TOTAL FUNDS	<u>174,721</u>	<u>35,682</u>	<u>210,403</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	419,436	(410,154)	9,282
Designated fund	30,000	-	30,000
	<u>449,436</u>	<u>(410,154)</u>	<u>39,282</u>
Restricted funds			
Cranbrook Fund	-	(225)	(225)
Michael Woods Fund	-	(375)	(375)
Bat Conservation Trust	-	(3,000)	(3,000)
	<u>-</u>	<u>(3,600)</u>	<u>(3,600)</u>
TOTAL FUNDS	<u>449,436</u>	<u>(413,754)</u>	<u>35,682</u>

Designated funds of £30,000 to be utilised to ensure the Society's ability to employ a science officer throughout the pandemic period, where income streams may be less certain. This fund is to be used during 2021 and 2022 and both the requirement, and the fund balance, will be reviewed at regular intervals throughout this period.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

20. OTHER FINANCIAL COMMITMENTS

As at 31 December 2020 the charity had commitments of £1,821 relating to a contract for Employment law and HR services. There was also a commitment of £18,742 for updating the Mammal Mapper App, half of which is included in the 31 December 2020 financial statements as a prepayment.

21. RELATED PARTY

During the year ended 31 December 2020 Mrs J Pressland was paid a salary of £18,981 (2019: £20,654). Mrs J Pressland is a related party as she is the wife of Mr RD Pressland, a trustee.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,180	10,809
Gift aid	7,459	6,674
Legacies	40,003	16,137
Subscriptions	47,839	43,088
	109,481	76,708
Investment income		
Deposit account interest	297	321
Charitable activities		
Training workshops	1,070	23,679
Publications	80,350	84,626
Events	-	27,815
Other income	24,795	20,294
	106,215	156,414
Total incoming resources		
	215,993	233,443
EXPENDITURE		
Raising donations and legacies		
Fundraising direct costs	-	2,994
Membership direct costs	20,938	13,883
Mammal News	5,971	6,409
Central costs	6,692	7,464
	33,601	30,750
Charitable activities		
Workshop venue hire, salaries, trainers	6,319	24,649
Publications - cost of sales	42,872	37,125
Conference	-	15,988
Symposium	-	2,930
Direct costs	25,714	26,870
Small mammal monitoring	478	-
General surveys	35,888	14,822
Mammal Mapper	14,418	11,000
Red list	595	-
Central costs	31,469	42,897
	157,753	176,281
Support costs		

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Support costs		
Governance costs		
Trustees' expenses	1,400	5,343
Accountancy fees	1,920	2,880
Independent Examiner's fee	1,520	2,280
Other fees	13	13
	<u>4,853</u>	<u>10,516</u>
Total resources expended	<u>196,207</u>	<u>217,547</u>
Net income	<u>19,786</u>	<u>15,896</u>