

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

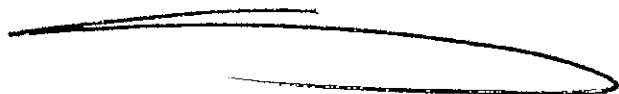
The Co-Operative Bank
PO Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

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
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Parry Hancock
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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	<u>30,000</u>	<u>(2,644)</u>	<u>27,356</u>
	202,901	48,722	251,623
Restricted funds			
Nigel Bonner Fund	2,153	0	2,153
Michael Woods Fund	2,849	0	2,849
Sponsorship Fund	<u>2,500</u>	<u>0</u>	<u>2,500</u>
	7,502	0	7,502
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	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0
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>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	0	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 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>