

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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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.

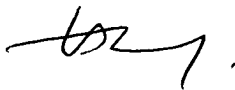
Independent Examiner's statement

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
	<u>70,930</u>	<u>-</u>	<u>70,930</u>	<u>79,368</u>
Events				
- Conference	7,750	-	7,750	8,885
	<u>7,750</u>	<u>-</u>	<u>7,750</u>	<u>8,885</u>
Trading services and Grants				
- Trading services	183,989	-	183,989	81,824
- Grants	-	2,022	2,022	10,043
	<u>183,989</u>	<u>2,022</u>	<u>186,011</u>	<u>91,867</u>
Other income				
- Advertising	-	-	-	250
	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>
	<u>280,662</u>	<u>2,022</u>	<u>282,684</u>	<u>186,332</u>

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
	<u>41,506</u>	<u>34,724</u>

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.	FEEES 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