

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

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

The Mammal Society

The Mammal Society

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for the Year Ended 31 December 2023

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The Mammal Society

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

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

The objects of the charity are:

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

Significant activities

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

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

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

Volunteers and Local Groups

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

The Mammal Society

REPORT OF THE TRUSTEES for the Year Ended 31 December 2023

ACHIEVEMENT AND PERFORMANCE **CHARITABLE ACTIVITIES**

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

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

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

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

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

MONITORING AND RESEARCH ACTIVITIES

Mountain hares in Scotland

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

The Mammal Society

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

MONITORING AND RESEARCH ACTIVITIES - continued

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

Harvest Mouse (Nationwide)

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

Greater White Toothed Shrew - Searching For Shrews

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

Mammal Mapper app

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

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

MONITORING AND RESEARCH ACTIVITIES - continued

National Beaver Database

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

Ecobat

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

England Otter Survey

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

RAISING SKILLS AND SHARING KNOWLEDGE

Training

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

Webinars

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

University Mammal Challenge

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

MEMBERSHIP

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

MEMBERSHIP - continued

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

COMMUNICATIONS AND PUBLICATIONS

Journals

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

Books, magazines and electronic communications

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

FINANCIAL REVIEW

Financial position/update

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

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

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

FINANCIAL REVIEW - continued
Financial position/update - continued

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

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

Managing Risk

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

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

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

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

Reserves Policy

The Society receives two forms of income:

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

FINANCIAL REVIEW - continued

Reserves policy - continued

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

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

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

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

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

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

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

Recruitment and appointment of new trustees - continued

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

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

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

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

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

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

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

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

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

Additional governance issues

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

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

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

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

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01455136 (England and Wales)

Registered Charity number
278918

Registered office
International House
Longsmith Street
Gloucester
Gloucestershire
GL1 2HT

Trustees

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

Independent Examiner

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

Bankers

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

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2023

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

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

Stephanie Wray

.....
Stephanie Wray - Chair of Trustees

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

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

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

Responsibilities and basis of report

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

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

Independent Examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



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

Date: 25th September 2024.

The Mammal Society

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

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

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION
for the Year Ended 31 December 2023

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

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

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

The trustees acknowledge their responsibilities for:

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

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION - continued

31 December 2023

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

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

Emily Cattrall

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

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

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

Income

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

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

Expenditure

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

Intangible assets - development expenditure

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

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

1. ACCOUNTING POLICIES - continued

Intangible assets - development expenditure - continued

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

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

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

Tangible fixed assets

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

Equipment - 20% on cost

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

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

Stocks

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

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

Taxation

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

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

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Going Concern

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

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

Cash at bank and in hand

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

Debtors

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

Creditors

Short term creditors are measured at the transaction price.

Provisions

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

Financial Instruments

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

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. INCOME FROM GOVERNMENT GRANTS

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

6. RAISING FUNDS

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

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

7. EXPENDITURE ON CHARITABLE ACTIVITIES

The following table includes the allocation of support costs

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

Central costs and support costs

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

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

8. SUPPORT COSTS
Governance costs

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

9. NET INCOME/(EXPENDITURE)

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

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

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

11. STAFF COSTS

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

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

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

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

13. FEES FOR EXAMINATION OF THE ACCOUNTS

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

14. INTANGIBLE FIXED ASSETS

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

15. TANGIBLE FIXED ASSETS

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

The Mammal Society

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

16. STOCKS

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

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

18. CASH AT BANK

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

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

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

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

20. MOVEMENT IN FUNDS

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

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

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

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

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

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

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

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

21. OTHER FINANCIAL COMMITMENTS

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

22. RELATED PARTY

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

23. KEY MANAGEMENT PERSONNEL

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

24. OTHER

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