

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

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

The Mammal Society

The Mammal Society

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for the Year Ended 31 December 2024

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## The Mammal Society

### REPORT OF THE TRUSTEES

#### for the Year Ended 31 December 2024

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

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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

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

The objects of the charity are:

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

##### **Significant activities**

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

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

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

##### **Volunteers and Local Groups**

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

## The Mammal Society

### REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

#### **ACHIEVEMENT AND PERFORMANCE**

##### **CHARITABLE ACTIVITIES**

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

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

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

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

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

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

## The Mammal Society

### REPORT OF THE TRUSTEES

#### for the Year Ended 31 December 2024

#### **CHARITABLE ACTIVITIES - continued**

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

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

#### **MONITORING AND RESEARCH ACTIVITIES**

##### **National Harvest Mouse Survey**

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

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

##### **Mountain hares in Scotland**

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

##### **Searching for Shrews**

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

## The Mammal Society

### REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

#### **MONITORING AND RESEARCH ACTIVITIES - continued**

##### **Mammal Mapper**

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

##### **Ecobat**

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

##### **England Otter Survey**

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

#### **RAISING SKILLS AND SHARING KNOWLEDGE**

##### **Training Programme**

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

##### **Webinars**

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

##### **University Mammal Challenge (UMAC)**

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

## The Mammal Society

### **REPORT OF THE TRUSTEES**

#### **for the Year Ended 31 December 2024**

#### **University Mammal Challenge (UMAC) - continued**

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

#### **Youth Ambassador Programme**

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

#### **MEMBERSHIP**

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

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

#### **COMMUNICATIONS AND PUBLICATIONS**

##### **Journals**

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

## The Mammal Society

### REPORT OF THE TRUSTEES

#### for the Year Ended 31 December 2024

#### **Books, magazines and electronic communications**

##### **Mammal News**

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

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

##### **Owl pellet analysis guide**

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

##### **The Edible Dormouse (*Glis glis*) handbook**

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

##### **Crap Calendar**

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

#### **COMMUNICATIONS**

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

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



## The Mammal Society

### REPORT OF THE TRUSTEES

#### for the Year Ended 31 December 2024

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

#### **EXPERT INFLUENCE AND CONSULTANCY**

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

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

#### **PRIZES & COMPETITIONS**

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

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

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

## The Mammal Society

### REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

#### **FINANCIAL REVIEW**

##### **Financial Position/Update**

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

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

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

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

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

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

##### **Managing Risk**

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

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

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

## The Mammal Society

### REPORT OF THE TRUSTEES

#### for the Year Ended 31 December 2024

##### **Reserves Policy**

The Society receives two forms of income:

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

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

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

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

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

##### **Designated funds**

There are no designated funds.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

### **Recruitment and appointment of new trustees**

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

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

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

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

The Mammal Society

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2024

**STRUCTURE, GOVERNANCE AND MANAGEMENT - continued**

**Recruitment and appointment of new trustees - continued**

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

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

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

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

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

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

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

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

**Additional governance issues**

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

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

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

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

**The Mammal Society**

**REPORT OF THE TRUSTEES**

**for the Year Ended 31 December 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company Number:**

01455136 (England and Wales)

**Registered Charity Number:**

278918

**Registered Office:**

International House

55 Longsmith Street

Gloucester

GL1 2HT

**Trustees:**

Penelope Lewns - President

Stephanie Wray - Chair

Derek Crawley - Vice-Chair

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

Michelle Henley (appointed 13th April 2024)

Stephanie Murphy (appointed 13th April 2024)

Richard Delahay (appointed 13 April 2024)

Ferozah Mahmood

Merryl Parle-Gelling

Anthony Parker - Hon Secretary

Rosemary Toney

Helen Mitcheson

Timothy Hounsome

Dawn Scott (resigned 13th April 2024)

Ruairidh Campbell (resigned 13th April 2024)

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

Sally Hayn (resigned 13th April 2024)

Julie Jones-Diette (appointed 29th March 2025)

Danielle Berri Johnson (appointed 29th March 2025)

**Independent Examiner:**

Mrs L A Parry, ACA

Langdowns DFK Ltd

Business Advisors

Fleming Court

Leigh Road

Eastleigh

Southampton

Hampshire

SO50 9PG

**Bankers:**

The Co-Operative Bank plc

1 Balloon Street

Manchester

M4 4BE

The Mammal Society

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 December 2024**

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

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

*Stephanie Wray*

.....  
Stephanie Wray - Chair of Trustees

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

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

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

**Responsibilities and basis of report**

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

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

**Independent Examiner's statement**

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

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

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

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



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

Date: 29 September 2025

The Mammal Society

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 December 2024**

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

The notes form part of these financial statements



The Mammal Society

**STATEMENT OF FINANCIAL POSITION**  
**for the Year Ended 31 December 2024**

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

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

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

The trustees acknowledge their responsibilities for:

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

The notes form part of these financial statements

The Mammal Society

STATEMENT OF FINANCIAL POSITION - continued  
31 December 2024

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

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

**Emily Cattrall**

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

The notes form part of these financial statements

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

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

**Expenditure**

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

**Intangible assets - development expenditure**

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

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

**1. ACCOUNTING POLICIES - continued**

**Intangible assets - development expenditure - continued**

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

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

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

**Tangible fixed assets**

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

Equipment - 20% on cost

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

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

**Stocks**

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

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

**Taxation**

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

The Mammal Society

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

1. ACCOUNTING POLICIES - continued

**Fund accounting**

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

**Going Concern**

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

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

**Cash at bank and in hand**

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

**Debtors**

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

**Creditors**

Short term creditors are measured at the transaction price.

**Provisions**

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

**Financial Instruments**

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

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

The Mammal Society

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. INCOME FROM GRANTS

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

6. RAISING FUNDS

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

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

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

The following table includes the allocation of support costs

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

Central costs and support costs

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

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

**8. SUPPORT COSTS**

Governance costs

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

**9. NET INCOME/(EXPENDITURE)**

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

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

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

Trustees' expenses

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

**11. STAFF COSTS**

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

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

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



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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

The Mammal Society

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

<b>13.</b>	<b>FEES FOR EXAMINATION OF THE ACCOUNTS</b>	<b>31.12.24</b>	<b>31.12.23</b>
		£	£
	Independent examiner's fees	<u>2,670</u>	<u>2,200</u>
<b>14.</b>	<b>INTANGIBLE FIXED ASSETS</b>		
			Development costs
			£
	<b>COST</b>		
	At 1 January 2024		40,554
	Additions in the year		<u>5,500</u>
	At 31 December 2024		<u>46,054</u>
	<b>AMORTISATION</b>		
	At 1 January 2024		40,554
	Charge for the year		<u>92</u>
	At 31 December 2024		<u>40,646</u>
	<b>NET BOOK VALUE</b>		
	At 31 December 2024		<u>5,408</u>
	At 31 December 2023		<u>-</u>
<b>15.</b>	<b>TANGIBLE FIXED ASSETS</b>		
			Equipment
			£
	<b>COST</b>		
	At 1 January 2024		5,486
	Additions in the year		<u>650</u>
	At 31 December 2024		<u>6,136</u>
	<b>DEPRECIATION</b>		
	At 1 January 2024		3,928
	Charge for the year		<u>1,409</u>
	At 31 December 2024		<u>5,337</u>
	<b>NET BOOK VALUE</b>		
	At 31 December 2024		<u>800</u>
	At 31 December 2023		<u>1,559</u>

The Mammal Society

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

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

The Mammal Society

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

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

20. MOVEMENT IN FUNDS

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

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

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

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

**20. MOVEMENT IN FUNDS**

Comparatives for movement in funds	At 01.01.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
Nigel Bonner Fund	2,153	(2,153)	-	-
Michael Woods Fund	2,849	(3,837)	988	-
Sponsorship Fund	2,500	-	-	2,500
	<u>7,502</u>	<u>(5,990)</u>	<u>988</u>	<u>2,500</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	297,319	(263,038)	34,281
	<u>297,319</u>	<u>(263,038)</u>	<u>33,293</u>
<b>Restricted funds</b>			
Nigel Bonner Fund	-	(2,153)	(2,153)
Michael Woods Fund	-	(3,837)	(3,837)
Sponsorship Fund	-	-	-
	<u>-</u>	<u>(5,990)</u>	<u>(5,990)</u>
<b>TOTAL FUNDS</b>	<u>297,319</u>	<u>(269,028)</u>	<u>28,291</u>

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

**21. RELATED PARTY**

There were no related party transactions during the period.

**22. KEY MANAGEMENT PERSONNEL**

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