

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

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

FOR

The Mammal Society

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09/04/21 10:26

Parry Hancock
Chartered Accountants
Webb House
20 Bridge Road
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Southampton
Hampshire
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for the Year Ended 31 December 2020

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REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

The objects of the charity are;

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

Significant activities

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

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

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

Volunteers

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

CHARITABLE ACTIVITIES

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

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

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

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

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

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

MONITORING AND RESEARCH

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

Atlas of Mammals of Britain and Northern Ireland

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

IUCN Regional Red List for Mammals

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

The State of Mammals in Wales

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

Research

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

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

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

Ecobat

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

App

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

RAISING SKILLS AND SHARING KNOWLEDGE

Training

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

Conferences

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

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

University Mammal Challenge

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

MEMBERSHIP

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

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

COMMUNICATION AND PUBLICATIONS

Journals

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

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

Books, Magazines and Electronic Communications

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

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

FINANCIAL REVIEW

Financial Position and Covid-19 pandemic update

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

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

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

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

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

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

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

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

Managing Risk

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

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

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

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

FINANCIAL REVIEW

Reserves policy

The Society receives two forms of income:

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

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

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

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

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

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

The election of members takes place in the following manner:

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

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

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

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

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

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

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

Additional governance issues

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

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

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

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

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01455136 (England and Wales)

Registered Charity number

278918

Registered office

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

Trustees

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

Company Secretary

Merryl Clare Parle-Gelling

Independent Examiner

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

Bankers

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

The Mammal Society

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

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

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

.....
Fiona Mathews - Trustee

DRAFT
09/04/21 10:26

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Date:

**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020**

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

The Mammal Society

STATEMENT OF FINANCIAL POSITION

31 December 2020

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

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

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

The trustees acknowledge their responsibilities for

- 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.

STATEMENT OF FINANCIAL POSITION - continued
31 December 2020

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

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

.....
Rodger D Pressland - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

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

Expenditure

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

Intangible assets - development expenditure

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

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

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

1. ACCOUNTING POLICIES - continued

Intangible assets - development expenditure

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

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

Tangible fixed assets

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

Equipment - 20% on cost

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

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

Stocks

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

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

Taxation

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

Fund accounting

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

Going Concern

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

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

Cash at bank and in hand

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

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

1. ACCOUNTING POLICIES - continued

Debtors

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

Creditors

Short term creditors are measured at the transaction price.

Provisions

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

Financial Instruments

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

2. DONATIONS AND LEGACIES

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

3. INVESTMENT INCOME

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

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

4. INCOME FROM CHARITABLE ACTIVITIES

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

5. RAISING FUNDS

Raising donations and legacies

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

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

6. EXPENDITURE ON CHARITABLE ACTIVITIES

The following table includes the allocation of support costs

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

Central costs and support costs

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

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

7. SUPPORT COSTS

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

8. NET INCOME/(EXPENDITURE)

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

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

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

The payments and reimbursements were for travelling and subsistence expenses.

10. STAFF COSTS

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

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

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

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

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

12. FEES FOR EXAMINATION OF THE ACCOUNTS

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

13. INTANGIBLE FIXED ASSETS

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

14. TANGIBLE FIXED ASSETS

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

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

15. STOCKS

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

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

17. CASH AT BANK

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

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

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

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

19. MOVEMENT IN FUNDS

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

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

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

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

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	163,619	19,496	183,115
Restricted funds			
Cranbrook Fund	225	(225)	-
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	3,224	(375)	2,849
Bat Conservation Trust	3,000	(3,000)	-
Sponsorship Fund	2,500	-	2,500
	<u>11,102</u>	<u>(3,600)</u>	<u>7,502</u>
TOTAL FUNDS	<u>174,721</u>	<u>15,896</u>	<u>190,617</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,443	(213,947)	19,496
Restricted funds			
Cranbrook Fund	-	(225)	(225)
Michael Woods Fund	-	(375)	(375)
Bat Conservation Trust	-	(3,000)	(3,000)
	<u>-</u>	<u>(3,600)</u>	<u>(3,600)</u>
TOTAL FUNDS	<u>233,443</u>	<u>(217,547)</u>	<u>15,896</u>

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

19. MOVEMENT IN FUNDS - continued

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	163,619	9,282	172,901
Designated fund	-	30,000	30,000
	<u>163,619</u>	<u>39,282</u>	<u>202,901</u>
Restricted funds			
Cranbrook Fund	225	(225)	-
Nigel Bonner Fund	2,153	-	2,153
Michael Woods Fund	3,224	(375)	2,849
Bat Conservation Trust	3,000	(3,000)	-
Sponsorship Fund	2,500	-	2,500
	<u>11,102</u>	<u>(3,600)</u>	<u>7,502</u>
TOTAL FUNDS	<u>174,721</u>	<u>35,682</u>	<u>210,403</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	419,436	(410,154)	9,282
Designated fund	30,000	-	30,000
	<u>449,436</u>	<u>(410,154)</u>	<u>39,282</u>
Restricted funds			
Cranbrook Fund	-	(225)	(225)
Michael Woods Fund	-	(375)	(375)
Bat Conservation Trust	-	(3,000)	(3,000)
	<u>-</u>	<u>(3,600)</u>	<u>(3,600)</u>
TOTAL FUNDS	<u>449,436</u>	<u>(413,754)</u>	<u>35,682</u>

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

20. OTHER FINANCIAL COMMITMENTS

As at 31 December 2020 the charity had commitments of £1,821 relating to a contract for Employment law and HR services. There was also a commitment of £18,742 for updating the Mammal Mapper App, half of which is included in the 31 December 2020 financial statements as a prepayment.

21. RELATED PARTY

During the year ended 31 December 2020 Mrs J Pressland was paid a salary of £18,981 (2019: £20,654). Mrs J Pressland is a related party as she is the wife of Mr RD Pressland, a trustee.

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,180	10,809
Gift aid	7,459	6,674
Legacies	40,003	16,137
Subscriptions	47,839	43,088
	<hr/>	<hr/>
	109,481	76,708
Investment income		
Deposit account interest	297	321
Charitable activities		
Training workshops	1,070	23,679
Publications	80,350	84,626
Events	-	27,815
Other income	24,795	20,294
	<hr/>	<hr/>
	106,215	156,414
Total incoming resources	<hr/>	<hr/>
	215,993	233,443
EXPENDITURE		
Raising donations and legacies		
Fundraising direct costs	-	2,994
Membership direct costs	20,938	13,883
Mammal News	5,971	6,409
Central costs	6,692	7,464
	<hr/>	<hr/>
	33,601	30,750
Charitable activities		
Workshop venue hire, salaries, trainers	6,319	24,649
Publications - cost of sales	42,872	37,125
Conference	-	15,988
Symposium	-	2,930
Direct costs	25,714	26,870
Small mammal monitoring	478	-
General surveys	35,888	14,822
Mammal Mapper	14,418	11,000
Red list	595	-
Central costs	31,469	42,897
	<hr/>	<hr/>
	157,753	176,281
Support costs		

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Support costs		
Governance costs		
Trustees' expenses	1,400	5,343
Accountancy fees	1,920	2,880
Independent Examiner's fee	1,520	2,280
Other fees	13	13
	<u>4,853</u>	<u>10,516</u>
Total resources expended	<u>196,207</u>	<u>217,547</u>
Net income	<u>19,786</u>	<u>15,896</u>

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