

BRITISH NATURALISTS' ASSOCIATION
REPORT OF COUNCIL OF MANAGEMENT (DIRECTORS AND TRUSTEES)

The Council of Management present their report and accounts for the year ended 30 September 2024

Policy: The Association's general policy (through its Council of Management) has continued to be the pursuit of its objects (as set out in the Memorandum of Association). During the period the Council continued its policy on reserves (adopted during the period ended 30 September 2002), which is: "The Council of Management shall at all times maintain adequate and accessible financial reserves to meet all projected and reasonable liabilities. An annual estimate of income and expenditure shall be approved and any projected deficit shall be covered by existing unrestricted financial reserves (taking a prudent view of projected income and expenses)".

The Association and its objects: The Association is a registered charity (no. 296551) and a company limited by guarantee registered in England and Wales (no. 02119195). Also known as "BNA" its registered office address is 27 Old Gloucester Street, London, England, WC1N 3AX. Its Memorandum and Articles of Association and Rules govern the affairs of the Association. The liability of the Members in the event of the Association being wound up is limited to a sum not exceeding £1. The Association's objects during the year continued to be to promote, organise, carry on and encourage education of the public and study and research (including the recording and study of places and objects of natural history, scientific interest, and natural beauty) for the advancement of knowledge in all branches of natural history and for such purposes to encourage and actively support the conservation of wildlife, the preservation of natural beauties and the promotion, maintenance, management and conservation of national parks, nature reserves, sanctuaries, areas of scientific interest, areas of natural beauty and other areas of wildlife habitat. These objects of the Association are for the public benefit.

Ensuring our work carries out the Association's objects

We review our activities each year, and this review looks at what we achieved and the outcomes of our work in the twelve months ending 30 September 2024. We have complied with our duty to have regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

President and Vice-Presidents: Mr. Roger Keith Tabor is the Association's honorary President. There are currently ten honorary vice-presidents.

Council: There are ten members of the Council of Management. They are: Miss E. Beer, Mr. J. Curwen, Mr. M.R. Demidecki-Demidowicz, Mr. M. Dudley, Dr. C.C. Gibson, Mr. P.A.J. Guymer, Ms. S.V.L. Holt, Mr S.C. Jones, Mr. S. Rutherford (Chairman) and Mr. R.L. Stewart. Mr. N.D. Redgate retired during the period and Mr. P.A.J. Guymer was appointed following the end of the period. Council wish to place on record their thanks to Mr. Redgate for all his hard work for the Association while he was a member of Council. The Council met five times, all of these meetings being online. Under the Articles of Association, the Council may from time to time appoint any member of the Association as a member of the Council, provided that the prescribed maximum (currently twenty) be not thereby exceeded. Any member so appointed shall retain his office only until the next AGM. All Council members

retire from office at an AGM and a retiring Council member shall be eligible for re-election. New Council members are referred to the Charity Commission's web site for guidance, and are provided with a copy of the Association's Memorandum and Articles of Association, Rules, Policies and Health and Safety Statement etc.; also Disqualifying Reasons table. All members of Council are volunteers, entitled only to payment of reasonable expenses properly incurred by them.

Register of people with significant control of British Naturalists' Association: Mr. J. Curwen, Mr. M.R. Demidecki-Demidowicz and Mr. S. Rutherford continue to be listed in this register.

Officers (appointed by Council) are:

Secretary-position vacant; Hon. Administrative Secretary-Mrs. D. Farrar; Hon. Editor **British Naturalist** – Mrs. P. Rutherford; Hon. Editor **Country-Side**-Mrs. P. Rutherford; Hon. Book Reviews Editor, **Country-Side**- Mr. R.L.Stewart; Hon. Editor of BNA News Bulletin-position vacant following the retirement of Mr. D. Swales following the end of the period; Hon. Editor **Nature Gazette**, the Newsletter for Young Naturalists- Miss E. Beer; Hon. Membership Secretary – Mr. J. Curwen; Hon. Publications Editor-Mrs, P. Rutherford; Hon. Periodicals Librarian – position vacant; Hon. Phenological Recorder –vacant; Hon. Public Relations Officer – position vacant; Hon. Solicitor (non-practising) - Mr. M.R. Demidecki-Demidowicz; Hon. Scientific Officer - Mr. R.K. Tabor; Hon. Treasurer – Mr. P.A.J. Guymer (taking over from Mr. J. Curwen following the end of the period); Hon. Webmaster-Mrs. P. Rutherford; Hon. Editor Website-Mrs. P. Rutherford; Hon. Youth officer – Ms. E. Beer. Council wish to place on record their thanks to Mr. J. Curwen for all his hard work for the Association during his 20 years as Hon. Treasurer and to Mr. D. Swales for his work as editor of the BNA News Bulletin.

All of the above Officers are/were in their respective capacities volunteers, entitled to out of pocket expenses only.

Committee: There is currently one committee, which is assisted by the Secretary, namely: Finance and General Purpose Committee (to take important decisions between Council meetings): Hon. Treasurer, Chairman, Hon. Solicitor (non- practising); able to spend up to £1000.

The Branches: There are five branches. All continue to publicise their activities on social media by X (formerly Twitter). The South Yorkshire Branch and the Essex Branch each have in addition a Facebook page and the South Yorkshire and Hertfordshire Branches each have a WhatsApp Group. The Branches each have a page on the website of the Association. During the period a new policy of Insurance for the Association and Branch Network was taken out.

WhatsApp Group: As a way of putting members in touch with each other in an area where there is no Branch there is a WhatsApp Group for members in Norfolk and Suffolk, and another for Student members of the Association.

Benefits to members: The classes of membership provided for by the Rules have continued to allow those members concerned to show their recognition as natural historians. Four new sets of gowns and hoods were purchased for future encaenia events. Offers of books at special prices for members were negotiated with publishers and publicised in the **BNA News Bulletin**. During the period the 'BNA Policy for Safeguarding the Vulnerable', the 'Health

and Safety Statement of British Naturalists' Association (BNA) and Procedure whereby Risk assessments are undertaken where appropriate' and the Privacy Policy all continued to be followed.

Membership generally: Income from membership subscriptions was slightly higher than for the previous period.

BNA's Coxhead Exhibition of Paintings and Drawings of the British Flora. The exhibition continues to be available for hire.

BNA Chairman's Award 2024 was presented during the period to Mr. Chris Page, Meteorologist and TV presenter for supporting the 2023 Young Naturalists' weather recording project.

BNA Field Study Meeting was held at Gilbert White's House, and Gardens, Selborne, Hampshire.

BNA Annual General Meeting 2024: This was held online by a Zoom meeting link. A member who was entitled to attend, speak and vote at an AGM was entitled to appoint another person as his proxy to exercise all or any of his rights to attend and to speak and vote at this AGM.

Publicity: During the period there was publicity for the Association.

Publications: During the period the Association published two issues of **Country-Side**, two issues of **British Naturalist**, four issues of the **BNA News Bulletin** (which were circulated by email) and four issues of the **Nature Gazette**, the Newsletter for Young Naturalists (also distributed by email). A new addition to the 'How to Begin the Study of' books was published, this being '**How to Begin the Study of Reptiles**' by David C. Wareham.

BNA on social media: The website (www.bna-naturalists.org) continued to be well received by outside organisations as well as from within BNA and was updated during the period. A range of BNA merchandise continued to be offered during the period, the online purchasing facility continuing to be available. Branch details were again published and updated on the website. BNA's X site @BNAscience, managed by BNA President Roger Tabor, continued to be popular.

Youth activities: The designated fund for young naturalists (**BNA Young Naturalists' Training Fund**) continued to be maintained. Mr. Tony Soper who was Patron of the Fund died during the period and Council wish to acknowledge the work he did for the Association and extend every sympathy to his family. There is a page on the website dedicated to young naturalists and this was updated during the period. The Young Naturalists' Badge Scheme continued to be popular and during the period badges were awarded to youth members ('Young Nats') who had shown writing skills and the ability to identify species of plants, animals and insects. As mentioned there were four issues of the **Nature Gazette** (the Newsletter for Young Naturalists). There was again a strong collaborative team to support young naturalists and the Hon. Youth Officer was available to answer questions for Youth Members.

Relationship with other organisations: There are a number of affiliated bodies. During the period BNA continued to partner with the Biodiversity and Environmental Education Society (BEES). BEES is a registered charity running the UK's first comprehensive nature guide training course. BNA was involved in the examination process during the period. The Association will support BEES by providing two levels of certification for their students. Those who attend the first year's BEES' programme will be granted the BNA Associate Member (ABNA) certificate. Those who complete the three-year programme of BEES and have become skilled and experienced in identification and other field skills will gain the BNA Registered member (MBNA) grade.

There was an exchange of publications during the period with other organisations and the publications received were made available to the Association's members.

Fundraising: Currently the position of Fundraiser is vacant. During the period the Chairman raised funds through a sponsored walk and donations were made to the Association.

Statement of Council of Management's (Directors' and Trustees') Responsibilities: The Trustees (Directors of British Naturalists' Association for the purpose of Company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Company law and the law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for the year.

In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable Company will continue in operation.

The directors/ trustees are responsible for keeping adequate accounting records that are sufficient-(a) to show and explain the company's transactions, (b) to disclose with reasonable accuracy at any time, the financial position of the company at that time, and (c) to enable them to ensure that the accounts comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial position: Applicable UK accounting standards have been followed in preparation of the accounts. In this financial year, income exceeded expenditure, the increase in income being £1,311. (In the last financial year there was a deficit in income of £2,800). Unrestricted funds at the year- end amounted to £97,547 (General fund) and £344 (Designated fund for

Young Naturalists). There were no restricted funds. The Council considers that no change in their policy on reserves is needed. In an effort partly to save BNA funds Council has again decided to commission a report by an independent examiner rather than an auditor, pursuant to Article 30A which (following further amendment at the AGM on 26th September 2020) reads: "The Council shall have power to dispense with an auditor's report, and to lay before the Association at an Annual General Meeting instead (but only if they so decide) a report by an independent examiner, and power to make such consequential amendment to the Articles of Association as may be considered necessary to comply with this provision." In a continuing effort to save BNA funds during the period some of the Association's property continued (and still currently continues) to be stored in members' homes.

BNA Investment Policy: The Association's investment policy, approved by Council on 29th June 2016 was again followed by Council.

Bankers: The Association's bankers are Lloyds Bank plc, Victoria (309897) Branch, PO Box 1000, Andover, BX1 1LT.

Independent Examiner: The Association's independent examiner is Lydia Read-Potter, BookSmart Accounting Limited, 49 Bridgeside, Carnforth LA5 9LF

Small company special provisions: The report of the Council of Management (directors) has been prepared in accordance with the small companies regime provided for by the Companies Act 2006 as the company qualifies as a small company under the Act.

This report was approved by the Council of Management on 15th January 2025



.....
John Curwen

Member of the Council of Management

British Naturalists' Association
Independent Examiner's Report to the Council of Management
for the year ended 30 September 2024

I report on the accounts of the charitable company for the year ended 30 September 2024. The company is a private company limited by guarantee and registered in England and Wales under number 02119195. Its registered office address is 27 Old Gloucester Street, London WC1N 3AX.

Responsibilities and basis of report

The Council Members (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act). The Council Members consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from Council members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

I have completed my examination, I confirm that no material matters have come to my attention in connection with the examination which gives 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 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.

Lydia Read-Potter FMAAT

Independent examiner

BookSmart Accounting Limited
49 Bridgeside
Carnforth
LA5 9LF



22nd October 2024

British Naturalists' Association
Statement of Financial Activities
for the year ended 30 September 2024

	2024			2023		
	Unrestricted Fund £	Designated Fund Young Naturalists £	Total 2023 £	Unrestricted Fund £	Designated Fund Young Naturalists £	Total 2022 £
Income from:						
Subscriptions	5,488	-	5,488	5,257	-	5,257
Donations	1,559	-	1,559	383	-	383
Sundry income	46	-	46	40	-	40
Tax Refunds	857	-	857	607	-	607
Sale of books and merchandise	320	-	320	518	-	518
Bank Interest	234	-	234	120	-	120
Other Interest	2,847	-	2,847	1,922	-	1,922
Total Income	11,351	-	11,351	8,847	-	8,847
Expenditure:						
Charitable activities						
Awards	110	153	263	402	-	402
Nett cost of conference & events (Note 6)	12	-	12	1,086	-	1,086
Grants and donations	246	-	246	749	-	749
Magazine production and distribution	5,283	-	5,283	4,862	-	4,862
Insurance	1,229	-	1,229	1,093	-	1,093
Printing, postage, stationery, telephone and storage	1,351	-	1,351	2,130	-	2,130
Website	510	-	510	624	-	624
Cost of books and merchandise	291	216	507	21	-	21
Sundry	219	-	219	177	-	177
Independent examiner's fee	420	-	420	420	-	420
Committee member expenses	-	-	-	-	-	-
Travel	-	-	-	83	-	83
Total resources expended	9,671	369	10,040	11,647	-	11,647
Surplus/(deficit) for year	1,680	(369)	1,311	(2,800)	-	(2,800)
Transfer between funds						
Balances at 1 October 2023	95,867	713	96,580	98,667	713	99,380
Balances at 30 September 2024	97,547	344	97,891	95,867	713	96,580

British Naturalists' Association
Balance Sheet
as at 30 September 2024

	Notes	2024 £	2023 £
Fixed assets			
Investments	2	77,000	77,000
Current assets			
Cash at bank and in hand		21,311	20,000
		<u>21,311</u>	<u>20,000</u>
Creditors: amounts falling due within one year			
	3	<u>420</u>	<u>420</u>
Net current assets		20,891	19,580
Total assets less current liabilities		<u>97,891</u>	<u>96,580</u>
Reserves			
Unrestricted funds			
General fund		97,547	95,867
Designated fund for Young Naturalists		344	713
		<u>97,891</u>	<u>96,580</u>

The Directors / Members of the Council of Management are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that members have not required the company to obtain an audit in accordance with section 476 of the Act.

The Directors / Members of the Council of Management acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Council of Management on 15th January 2025



John Curwen

Member of the Council of Management / Director

British Naturalists' Association
Notes to the Accounts
for the year ended 30 September 2024

1 Accounting policies

Accounting convention

The accounts have been prepared under the historical cost convention.

Depreciation

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life. However all fixed assets are now fully written off.

Stocks

Purchase of items of promotional material are written off on purchase.

Expenditure

Expenditure of a recurring nature such as insurance premiums are not accrued for unless the amount is material.

2 Investments	2024	2023
	£	£
National Savings at 1 Oct 2023 and 30 September 2024	77,000	77,000
	-----	-----

Historic fixed assets

In November 2001, the charity received a gift of about 1100 botanical water colour paintings by the late Will Coxhead. The paintings, dating from the middle of the 20th century, form an important part of BNA's heritage as well as being of considerable scientific and artistic importance. It is intended that these assets will be retained by the BNA, primarily for educational and scientific purposes, and will be maintained as a complete collection.

These assets have been excluded from the balance sheet because it is difficult to attribute a true valuation to them as the paintings are unique and conventional approaches lack reliability.

	2024	2023
	£	£
3 Creditors		
Independent examination fee	420	420
	-----	-----
	420	420

4 Taxation

The Association is a Registered Charity and its income is not subject to Corporation Tax.

5 Unincorporated branches

5 branches are not consolidated in the accounts of the Association as they are fully autonomous and financially self-supporting.

6 Conference & Events	2024	2023
	£	£
Income	168	648
Expenditure	180	1,734
Net income	-----	-----
	(12)	(1,086)