

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 2025**

**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 2025. 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 (appointed during the period), Ms. S.V.L. Holt, Mr. S.C. Jones, Mr. S. Rutherford (Chairman) and Mr. R.L. Stewart. 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.

**Administrators for BNA to the Charity Commission:** Mr. M.R. Demidecki-Demidowicz and Miss E. Beer (appointed during the period)

**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**-Mr. R.L. Stewart following the retirement of Mr. D. Swales during the period; Hon. Editor **Nature Gazette**, the Newsletter for Young Naturalists- Miss E. Beer; Hon. Membership Secretary – Mr. J.C. 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.C. Curwen during 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.C. 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 six branches (the Staffordshire Branch having been set up since the end of the period). All except the Staffordshire Branch continue to publicise their activities on social media by X (formerly Twitter). The Staffordshire Branch has an Instagram account. The South Yorkshire Branch and the Essex Branch each have 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. Offers of books at special prices for members were negotiated with publishers. 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.

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

**BNA Encaenia 2024** was held at the Natural History Museum, London and featured grade recognition, talks, tours of the Museum and wildlife garden, and presentation of awards.

The Roger Tabor Award 2024 was to Paul Guymer ABNA

The Richard Fitter Memorial Award 2024 was to Michael Higgins MBNA

The David Bellamy Award 2024 was to Stephanie Holt FBNA

A Fellowship (honoris causa) was bestowed on Neil Garrick-Maidment

**BNA Chairman's Award 2025** was presented during the period to Mr. Tony Airey, Wentworth Garden Centre

**BNA Natural History Symposium and Week-end 2025** was held at Beth Chatto Gardens, near Colchester in August 2025.

**BNA Annual General Meeting 2025:** This was held online by a Zoom meeting link in May. 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.

**BNA Encaenia 2025** was again held at the Natural History Museum, London and again featured grade recognition, talks, tours of the Museum and wildlife garden, and presentation of awards.

The Roger Tabor Award 2025 was to Arjen Arenas ABNA

The Richard Fitter Memorial Award 2025 was to Jean Young MBNA

The David Bellamy Award 2025 was to Steven Rutherford FBNA

The Peter Scott Memorial Award 2025 was to Erica McAlister Hon. FBNA

A Fellowship (honoris causa) was bestowed on Chris Gibson FBNA

**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).

**BNA on social media:** The website ([www.bna-naturalists.org](http://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. R.L. Stewart was appointed as BNA Young

Naturalists' President for a term of five years following the death of Mr. Tony Soper. 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). **The BNA Young Naturalists' Project 2025** was 'Creating a Wildlife Habitat'. 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 there was an increase of donations 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, expenditure exceeded income by £1,456. (In the last financial year income had exceeded expenditure by £1,311). Unrestricted funds at the year-end amounted to £96,090 (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 26<sup>th</sup> 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 to be stored in members' homes. However during the period BNA negotiated free storage at a site in Breckland, Suffolk and at the Natural History Museum, London.

**Internal Financial Controls and Procedures:** During the period Council adopted several policies namely a financial policy, an expenses policy, a reserves policy, and an investment policy.

**Bankers:** The Association's bankers are Lloyds TSB Bank plc, Butler Place (309897) Branch, 1 Legg Street, Chelmsford, Essex CM1 US.

**Independent Examiner:** The Association's independent examiner is

**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 27<sup>th</sup> January 2026.



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Paul Anthony Joseph Guymer

Member of the Council of Management/Director

**British Naturalists' Association**  
**Statement of Financial Activities**  
**for the year ended 30 September 2025**

	2025			2024		
	Unrestricted Fund £	Designated Fund Young Naturalists £	Total 2025 £	Unrestricted Fund £	Designated Fund Young Naturalists £	Total 2024 £
<b>Income from:</b>						
Subscriptions	4,810	-	4,810	5,488	-	5,488
Donations	2,138	-	2,138	1,559	-	1,559
Sundry income	-	-	-	46	-	46
Tax Refunds	971	-	971	857	-	857
Sale of books and merchandise	305	-	305	320	-	320
Bank Interest	160	-	160	234	-	234
Other Interest	2,673	-	2,673	2,847	-	2,847
<b>Total Income</b>	<b>11,058</b>	<b>-</b>	<b>11,058</b>	<b>11,351</b>	<b>-</b>	<b>11,351</b>
<b>Expenditure:</b>						
<b>Charitable activities</b>						
Awards	827	-	827	110	153	263
Nett cost of conference & events (Note 6)	1,862	-	1,862	12	-	12
Grants and donations	132	-	132	246	-	246
Magazine production and distribution	5,323	-	5,323	5,283	-	5,283
Insurance	1,325	-	1,325	1,229	-	1,229
Printing, postage, stationery, telephone and storage	1,869	-	1,869	1,351	-	1,351
Website	540	-	540	510	-	510
Cost of books and merchandise	144	-	144	291	216	507
Sundry	69	-	69	219	-	219
Independent examiner's fee	300	-	300	420	-	420
Committee member expenses	-	-	-	-	-	-
Travel	124	-	124	-	-	-
<b>Total resources expended</b>	<b>12,514</b>	<b>-</b>	<b>12,514</b>	<b>9,671</b>	<b>369</b>	<b>10,040</b>
Surplus/(deficit) for year	(1,457)	-	(1,457)	1,680	(369)	1,311
Transfer between funds						
Balances at 1 October 2024	97,547	344	97,891	95,867	713	96,580
<b>Balances at 30 September 2025</b>	<b>96,090</b>	<b>344</b>	<b>96,434</b>	<b>97,547</b>	<b>344</b>	<b>97,891</b>

**British Naturalists' Association**  
**Balance Sheet**  
**as at 30 September 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Investments	2	77,000	77,000
<b>Current assets</b>			
Cash at bank and in hand		19,734	21,311
		<u>19,734</u>	<u>21,311</u>
<b>Creditors: amounts falling due within one year</b>	3	<u>300</u>	<u>420</u>
<b>Net current assets</b>		19,434	20,891
<b>Total assets less current liabilities</b>		<u>96,434</u>	<u>97,891</u>
<b>Reserves</b>			
<b>Unrestricted funds</b>			
General fund		96,090	97,547
Designated fund for Young Naturalists		344	344
		<u>96,434</u>	<u>97,891</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 27th January 2026



Paul Guymer

Member of the Council of Management / Director

**British Naturalists' Association**  
**Notes to the Accounts**  
**for the year ended 30 September 2025**

**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.

<b>2 Investments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
National Savings at 1 Oct 2024 and 30 September 2025	77,000	77,000
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**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.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>3 Creditors</b>		
Independent examination fee	300	420
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	300	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.

<b>6 Conference &amp; Events</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Income	785	168
Expenditure	2,647	180
Net income	-----	-----
	(1,862)	(12)

**British Naturalists' Association**  
**Independent Examiner's Report to the Council of Management**  
**for the year ended 30 September 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Erica Parker FCCA

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22 January 2026