



BRITISH ARACHNOLOGICAL SOCIETY

**TRUSTEES ANNUAL REPORT AND
FINANCIAL STATEMENTS**

31 December 2025

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LEGAL AND ADMINISTRATIVE DETAILS

Trustees

L. T. Anderson³
P. G. Baldwin⁵
T. J. Berry²
W. G. Blumson⁵
S. Brown⁵
C. Budworth
C. Cathrine
R. C. Gallon¹
K. Godsman
P. Lee¹
A. Maka
A. D. Opris
G. S. Oxford
W. J. Parker
J. Pewtress
J. H. B. Poole
P. A. Selden
D. R. Sherwood¹
M. Skinner⁴
M. H. Smith²

Retiring Trustees

¹Retired by rotation at the AGM on 14 June 2025. ²Retired by rotation at the AGM on 14 June 2025 and immediately re-appointed. ³Stepped down April 2025. ⁴Resigned December 2025.

New Trustees

⁵Appointed at the AGM on 14 June 2025

Principal Office

519 Huntington Road, York, YO32 9PY

Charity Registration Number

1185594

Scottish Charity Number

SC050006

Bankers

Santander UK PLC, 2 Triton Square , Regent's Place, London, NW1 3AN
PayPal (UK) Ltd., 5 Fleet Place, London, UK, EC4M 7RD
CCLA, One Angel Lane, London, EC4R 3AB

REVIEW OF THE SOCIETY'S ACTIVITIES DURING 2025

The BAS has always been an entirely voluntary organisation without paid employees. Everything that it achieves is therefore dependent on the skills, hard work and dedication of its Trustees and other volunteers. To all of them the Society remains extremely grateful.

Major events of the year (more details below) include:

- Completing the interface of the Spider Recording Scheme (SRS), Harvestman Recording Scheme (HRS) and Pseudoscorpion Recording Scheme (PRS) with iRecord (BRC/CEH) to provide an easier portal for recording species within these groups and making progress towards new online Spider and Harvestman Atlases. The portaling of records from the old SRS database to BRC was almost completed by the end of 2025.
- Continued to provide expert advice on British spiders of conservation concern to statutory bodies and other organisations as part of major initiatives designed to help deliver their 2030 targets for halting biodiversity decline.
- Completed a radical redesign of style and content of the *BAS Newsletter*, as advocated in our Strategic Plan.

Publications

During 2025, the Society published Parts 1-3 of Volume 20 of its international, scientific journal *Arachnology*, comprising 508 pages. As in past years, the Society receives significant remuneration from the agreement with BioOne, which provides on-line access to *Arachnology* to a worldwide audience of subscribing users and libraries. Numbers 162-164 of the *Newsletter of the British Arachnological Society* were published during the year and together totalled 108 pages.

Website

A dedicated sub-committee was established to review all aspects of the Society's website. Its remit is to ensure that the site remains accurate, informative, and current, supported by clear procedures for maintaining and updating content. The review also aims to enhance the website's relevance and accessibility to a wider audience, while preserving the high standard of professionalism expected of the Society.

Recording and monitoring

The Society runs the national Spider Recording Scheme (SRS) and Harvestman Recording Scheme (HRS) and supports the Pseudoscorpion Recording Scheme (PRS). The SRS database currently holds some 1,400,000 records, an increase of about 24,000 since the last annual report. Records are largely received *via* our bespoke iRecord recording form and spreadsheets. Most of our Area Organisers are now able to verify records on iRecord. Working with the national Biological Records Centre, a new online atlas to map spider, harvestmen and pseudoscorpion records was developed and has recently gone live on our website (britishspiders.org.uk/atlas).

The HRS has begun writing a new identification guide to British and Irish Harvestmen in collaboration with national experts, which will again be the focus for the coming year. Stacking photography of specimens at the Oxford Natural History Museum and further imaging will be used throughout the key and guide. An outreach workshop for the British Entomological and Natural History Society (BENHS) was used to test the draft key for the new guide. Harvestman specimens in

the BENHS collection were checked and verified. Three online webinars for the Biological Recording Company (entoLEARN programme) have been prepared for the new year. This year the HRS has continued to verify and collate incoming harvestmen records on iRecord. The scheme worked with experienced volunteers to verify records within their home counties, together with the scheme organiser.

Currently the Pseudoscorpion Recording Scheme has around 8000 records. With high-quality macro photography equipment becoming more readily available, a higher proportion of field records can now be identified to species level from images. The Pseudoscorpion UK Facebook page continues to grow, with over 1400 members and strong engagement from both regular and occasional contributors.

Species of conservation concern

High demand for BAS expertise continued in 2025. Informed by our Spider Recording Scheme records submitted by volunteers over many decades, we to contribute to critical conservation assessments and actions for species of conservation concern at regional and national levels.

We completed work, begun in 2024, on the spider section of Natural England's (NE) new Species Evidence Base (SEB) for 129 species of conservation concern, undertaken under contract to the invertebrate charity Buglife. This database brought together a wide range of taxonomic and ecological information on the species, with assessments of their vulnerability to climate change and other pressures, and identification of potential recovery actions. At the end of the year this work underpinned a new call for ideas from NE's Species Recovery Programme for a three-year funding opportunity, starting in 2026, to deliver on some of the proposed SEB recovery actions. We contributed to the development of five proposals for threatened spider species, of which four were selected for submission as full applications for funding in 2026-2029.

We also completed the work begun in 2024 with the ecological consultancy Footprint Ecology, contributing expert input to their biodiversity audits for Forestry England (FE). These audits underpin the development of FE's four new 'Wild Core Areas' which will transform over 8,000 hectares of land through nature recovery in the national forests.

2025 saw the publication of an increasing number of the Local Nature Recovery Strategies (LNRS), to which we contributed information on arachnids of conservation concern, helping to identify species for which a local approach to conservation action is best able to facilitate their recovery.

The BAS remains very closely involved with the multi-partner projects delivering the conservation recovery of two of our most threatened spiders, the Ladybird Spider *Eresus sandaliatus* and the Fen Raft Spider *Dolomedes plantarius*, both of which are the subjects of ongoing translocation programmes. New, funded work on the latter extended to the Welsh and Sussex populations this year, in partnership with NE, and with Buglife Wales and Natural Resources Wales, respectively. We are also working very closely with the National Trust (NT) to secure the single population of *Thanatus formicinus* Diamond-backed Spider at its only known location, at Clumber Park, Nottinghamshire.

The most publicised spider discovery of the year was the rediscovery of Critically Endangered *Aulonia albimana*, not seen since 1985. It has since been referred to as the White-knuckled Wolf Spider, named by its discoverer, the Spider Recording Scheme's Area Organiser for Sussex, Graeme Lyons, in recognition of the dramatic manner of its discovery as well as its distinctive white pedipalp patellae. The find, on NT land on the Isle of Wight in October, nearly 2 km from its former location on the island, resulted in 90 items of media coverage including on the BBC's 6 o'clock News and Today programmes. The BAS contributed to the NT press release and several interviews.

Following the well-publicised *State of Nature 2023* report, the BAS is now part of a partnership

between many organisations in the sector, developing the fifth of these very influential reports, expected to be released in 2027.

Membership

Membership Numbers

As of the 13th December 2025, BAS had a total of 641 members and 21 institutional subscribers. The breakdown between the various categories of membership is shown in the table below, together with the numbers for December 2024:

	December 2025		December 2024	
Membership Type	British	Overseas	British	Overseas
"Full" Member	377	64	379	72
Honorary and Complementary	11	1	10	1
Digital	155	33	148	25
Totals	543	98	537	98
Subscribers	2	8	1	9
Complementary Subscribers	7	4	7	5

The figures for December 2025, are very similar to those for December 2024, reflecting that the number of resignations or non-renewals was balanced by the intake of new members. The ratio of digital membership to British or Overseas membership has seen a slight increase since 2024, although members receiving paper copies are still very much in the majority. The number of subscribers is slightly down.

Privacy Notice and UK GDPR

With the agreement of Council, BAS approached data protection consultants Hope and May to audit our documents that refer to Privacy and UK GDPR – namely the Data Policy (renamed the Privacy Notice) and the Data Processing Agreement. Hope and May carried out a thorough review of these and of our practices in general. Including these two documents, we now have a suite of more than a dozen documents related to UK GDPR. They have been considered by Council and appropriate amendments have been made to the Society's operations. Except for the Privacy Notice, these are intended as guidance for BAS Officers rather than for publishing on our website for members. In addition to the update of our documents and the production of new guidance documents, recommendations as to practices officers should follow when handling personal data were provided.

Society activities and outputs

The Society's AGM was held *via* Google Meet on 14 June 2025 and attracted 29 members. After the formal meeting, those attending heard two excellent presentations by Richard Gallon and Aiden Wickens.

Our annual field weekend was based at Wicken Fen NNR, Cambridgeshire (3rd to 5th October); 30 members attended the event. There were lectures on both Friday and Saturday given by reserves staff, Richard Gallon, Helen Smith and Graeme Lyons and a microscopy identification session was run for the benefit of less experienced members of the Society. The most dramatic part of the weekend was storm Amy, which arrived on the Friday and necessitated some last-minute changes to the activities.

The President's Award, initiated by past President Lawrence Bee in 2023, was designed to recognize exceptional contributions by individual members towards the public understanding of arachnology. The second recipient of the Award was Lawrence Bee himself, who has been involved with outreach activities for over 30 years, particularly *via* Field Studies Council identification days and longer courses, fronting the Society's presence at the once annual Birdfair and AES events and as an author of *Britain's Spiders*. The Award was an original spider painting by Richard Lewington

At the AGM, Dr Helen Smith was appointed an Honorary Member of the Society in recognition of her sterling service to the BAS over many years. She served as President (2013-2016) and, since 2017, as a very effective and hard-working Conservation Officer. Behind the scenes she has been involved with almost all aspects of the Society's activities, playing a pivotal role in many of its publications e.g. *Arachnologist's Handbook*, our factsheet series and *Britain's Spiders*, and involved with almost every conservation initiative involving spiders.

In 2023, a membership survey was undertaken to inform and guide actions stemming from the Murphy legacy and our Strategic Plan. In 2024, the Strategic Plan was significantly advanced by the establishment of four subgroups of Trustees charged with developing the following areas: Publications, Membership Engagement, Training and Recording Schemes.

Following a steer from Council, the Publications subgroup oversaw the outsourcing of the design and typesetting of the *BAS Newsletter*, which was implemented from the spring 2025 issue. The contents are decided by a small editorial team and better tailored to the interests of the membership, as expressed in feedback from the membership survey. From all the comments, the new-look *Newsletter* has been very favourably received by members.

The Recording Schemes subgroup has been overseeing the transfer of spider and harvestmen data from the previous database, which was based on MapMate software, to the Biological Records Centre (BRC)/Centre for Ecology and Hydrology (CEH) system (see above). This will automatically generate species distribution maps that are updated as soon as new records are added. Data transfer from the old to the new databases was completed by the end of the year and ready for the launch of the online atlas.

The work of the other two subgroups has been delayed by our need to seek advice on GDPR issues (see above) in relation to local organisers requiring access to contact information for members. The advice we commissioned clarified the situation and will be put into practice in 2026.

We continue to operate on both X and BlueSky during 2025. By the end of the year, BlueSky was the better platform for interactions and our following grew to 2,500. However, the level of activity is still much lower than that Twitter in its heyday. BlueSky's lack of a forced algorithm, welcome in many ways, makes it harder to find material and to accrue followers. Social media is evolving fast and BlueSky occupies a rather different niche from Twitter of old; to date we are seeing more academic and serious amateur interest and far fewer casual enquiries. The Society's YouTube channel continues to grow in numbers of both subscribers (now well over 400) and videos covering a wide range of arachnological topics. To restore the very important role that social media has played in raising the Society's national and international profiles, and in changing public perceptions of spiders, Council has recently established a working group to review and make recommendations on the future direction of our engagement. We remain very grateful to all those contributing time and expertise to our Bluesky, X, Instagram and YouTube accounts, as well as to our website.

Spiders and Harvestmen of Yorkshire – An Atlas by Richard Wilson was published in November 2025. As Spider Recording Scheme area organiser for Yorkshire and a former BAS Trustee, Richard was financially supported jointly by the Society and by the Yorkshire Naturalists' Union.

Regarding recording, 16 notebooks of A. R. Jackson, a leading arachnologist active around the turn of the 20th century, were discovered in the late Dr Peter Merrett's flat after his death. These volumes were scanned since they contained extremely valuable records, that will be extracted for the Spider Recording Scheme.

A revised checklist of British spiders was produced by past President Alastair Lavery and published in our journal *Arachnology* towards the end of the year. This quinquennial undertaking is an important, formal list of the spider species currently found in Britain, their accepted taxonomic names and their conservation statuses.

Our work to engage children continued *via* our involvement with the magazine of the Bug Club, the junior wing of the Amateur Entomological Society. Topics included 'The Water Spider' and 'Spiders in winter'. These articles are all freely available on Cobweb Corner, the children's page on the Society's website.

The Society's voluntary network of Mentors and Regional Coordinators has continued its important role. Mentors offer practical advice to new members who request guidance with identification etc. and Regional Coordinators organise regional public events, often in collaboration with other organisations. In addition, other members of Council have contributed to the Society's outreach during the year. (see chart below).

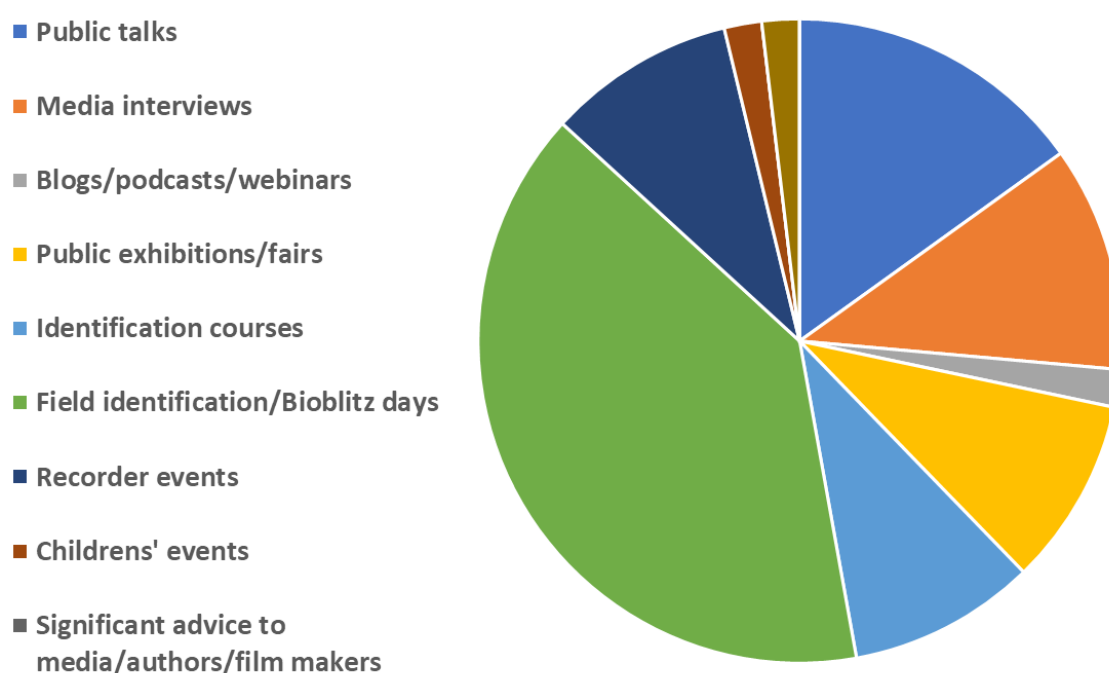


Chart showing the breakdown of activities with significant Society involvement (n = 53) during 2025

These activities included, *inter alia*, talks to the public, events for children, identification workshops, production of webinars and YouTube content, podcasts, press interviews, field days and participation in BioBlitzes. In all, at least 53 activities for members and the general public were facilitated. The Society had stands at the Staffordshire Invertebrate Science Fair and an event at the Birmingham Botanic Gardens. We continued to publish our triannual wildlife report columns on British arachnids in the well-respected journal *British Wildlife*. These columns promote the Society and arachnology among both amateur naturalists and conservation professionals.

Grants awarded

During the year we gave two grants from the newly established **Stanley Dobson Award Scheme**. One was for the purchase of adaptors for a microscope to enable images to be taken of key identification

features and the second to part-fund a replacement microscope.

Two grants were also provided from the **BAS Research and Survey Grants Scheme**. One was to partially fund a project to produce scanning electron microscope images of diagnostic features of all British harvestmen for use in forthcoming keys (see Future Developments below) and other promotional purposes. The second grant was to study cave orb spider *Meta bourneti* with respect to quantifying web-building behaviour both in its native Southern European range and here in the UK, where it is non-native and shows a broader habitat choice than on the continent.

Finally, one award was made from the **Ted Locket Fund** to enable an up-and-coming arachnologist to attend a spider identification workshop.

FUTURE DEVELOPMENTS

Major activities for 2026 and beyond mostly relate to continuing the implementation of our Strategic Plan *via* the subgroups tasked with reviewing (a) Publications, (b) Membership engagement (c) Training and (d) Recording (see above).

With the refreshed *Newsletter* now well embedded, we will turn our attention to a fully updated edition of the *Arachnologists' Handbook* using the same designer. The Harvestman Recording Scheme will continue work towards a new *Identification Guide to British Harvestmen*, in collaboration with national experts.

Our website is under constant review as we expand the available information, streamline navigation, and incorporate additional links to relevant resources.

Recording the changing distributions of all the arachnid groups covered by the Society, and informing the conservation of our rarest species, will continue to be at the forefront of BAS activities. A major landmark for the Society will be the launch of our new Atlas for the Spider and Harvestman Recording Schemes in the first half of the year. By the end of the year, we hope to complete the major undertaking of updating of the Atlas species accounts. We plan to launch the new online maps of species distributions in the new year. Long-overdue revisions of the species accounts which accompany the maps and both phenological and habitat data may take longer. Like all our work, this major undertaking relies on the time, effort and expertise of volunteers.

SERIOUS INCIDENT REPORTS

No serious incidents took place during the period covered by this report.

MANAGEMENT OF RISK

The Society discussed and updated its *Risk Review* at the autumn Council meeting in 2025.

PUBLIC BENEFIT

The Trustees confirm that they have complied with their duty to have due regard to the Charity Commission's public benefit guidance when planning and managing the Society's resources during the year.

REVIEW OF FINANCIAL ACTIVITY

This year has seen the finances of the Society grow because of Stan Dobson and Peter Merritt legacies. Publication costs continue to fluctuate, reflecting content requirements, and the autumn invoice was not received until 2026. A contribution was made to the publication of *Spiders and Harvestmen of Yorkshire* and payments were made to Robert Still to provide print-ready PDFs for the *Newsletter*. As expected, our Deposit Account interest income dropped because of a reduction of average Fund yield over the year. Similarly, our royalty payment from BioOne was slightly reduced because of a new procedure, agreed in 2024.

Together with GiftAid, membership subscription rates continue to cover the Society's running costs for the year (excluding publication costs but including direct membership costs). We continue to encourage Direct Debit payments for subscriptions.

Money across all accounts puts the Society in a sound financial position.

Reserves Policy

The Society has again carried out its annual review of its Reserves Policy in line with Charity Commission Guidelines. It is continuing to bring the structure and designations on all unrestricted funds more up to date with the Society's needs.

The General Fund is an unrestricted and undesignated fund which covers the normal running of the Society, including the publishing and despatching of its triannual journal *Arachnology* and the *Newsletter*. The fund is largely generated through member's subscriptions, Deposit Account interest and publication royalties. Council still considers it prudent to maintain the reserve on this fund equivalent to two years expenditure on the membership publications and administration overheads.

The Conservation and Research Fund is an unrestricted designated fund created to provide grants to members for survey, recording and conservation work.

The Special Purposes Fund is an unrestricted designated fund and is intended for purposes other than the normal running of the Society, in particular for *ad hoc* publications.

The Ted Locket Fund is a restricted fund held by the Society. Its purpose is to assist members with arachnological fieldwork, attendance at conferences and participation in arachnological field studies courses.

The Stanley Dobson Fund is a restricted fund to provide financial support to amateur arachnologists who are looking to advance their knowledge or the means to undertake field studies of British arachnids.

The Trustees will continue to review the Society's reserves and policy annually.

Investment Policy

The Society has continued with its policy to invest funds with the COIF Charity Deposit Fund established by the Charity Commission for England and Wales under Section 25 of the Charities Act 1993 (amended Charities Act 2011). It is considered to provide a good rate of return for the low level of risk. The Trustees review this policy on an annual basis.

Grants Policy

The Society has continued with its grants policy, awarding grants within the terms of the appropriate designations and restrictions on the various funds.

Risk Management

The Trustees are responsible for overseeing the risks faced by the Society. They maintain, and review annually, a Risk Register, considering risks to financial sustainability, reputation, legal/insurance liability, and strategic objectives, and developing mitigation strategies for all major risks.

Signed on behalf of the Trustees on 28 March 2026:

A handwritten signature in black ink, appearing to read 'Bill Parker', with a horizontal line underneath.

Bill Parker
President and Trustee

A handwritten signature in black ink, appearing to read 'Dr Geoff Oxford', with a horizontal line underneath.

Dr Geoff Oxford
Hon Secretary and Trustee

INDEPENDENT EXAMINER'S REPORT

Accounts for the year ended 31 December 2025. The Society's constitution requires that the annual Accounts are subject to independent examination.

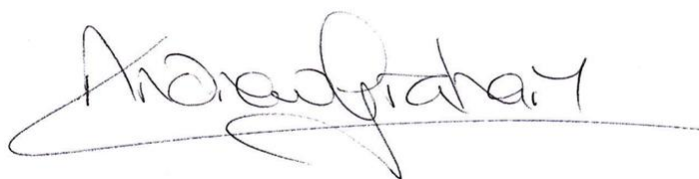
My examination of the Accounts on pages 13 to 18 was carried out in accordance with general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011 and section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011 and section 11(1)(b) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink, appearing to read 'Andrew Graham', with a long horizontal flourish extending to the right.

Andrew Graham
Graham & Co
Accountants
24 Howe End
Kirkbymoorside
YORK
YO62 6DQ

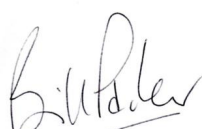
STATEMENT OF FINANCIAL ACTIVITIES

		Year ended 31 December 2025			31 December 2024
	Note	Unre- stricted Funds	Re- stricted Funds	Total Funds	
		£	£	£	£
Incoming resources					
Voluntary income					
Subscriptions	4	17312		17312	17083
Donations		1606		1606	1166
Legacies		25475		25475	0
Charitable Activities					
Field weekend		6350		6350	3581
Fund raising	5	23549		23549	20610
Investment income					
Interest received		16556	108	16664	18644
Total incoming resources		<u>90848</u>	<u>108</u>	<u>90956</u>	<u>61084</u>
Resources expended					
Charitable activities					
Publications	6	38941		38941	15093
Field weekend		6248		6248	4172
Bursaries and grants		3584		3584	2421
Events and promotions		0			0
Support Costs		8576		8576	9506
Depreciation		438		438	515
Bank Charges		0		0	0
Fundraising costs					
Consultancy Fees		11615		11615	0
Governance costs		0		0	0
Total resources expended		<u>69402</u>	<u></u>	<u>69402</u>	<u>31707</u>
Net incoming/(outgoing) resources		21554		21554	29377
Total funds brought forward		412020		412020	382643
Total funds carried forward		<u>433574</u>	<u></u>	<u>433574</u>	<u>412020</u>

Year ended 31 st December 2025				
		Unre- stricted	Restricted	Total
		Funds	Funds	Funds
	Note	£	£	£
Fixed assets				
Tangible assets	7	2482		2482
Total fixed assets		2482		2482
Current assets				
Stock of publications		1554		1554
Debtors	8	0		0
Cash at bank and in hand		432239		432239
Total current assets		433793		433793
Creditors: amounts falling due within one year	9	2701		2701
Net current assets		431092		431092
Net assets		433574		433793
Funds of the charity				
Unrestricted funds				
Special purposes Fund		10249		10249
Conservation and Research Fund		4338		4338
General Fund		415016		415016
		429603		429603
Restricted funds				
Ted Locket Memorial Fund			2636	2636
Total funds		429603	2636	432239

The Notes to the accounts on pages 16 to 18 form part of these financial statements.

Approved by the Trustees on 28 March 2026 and signed on their behalf by:



Bill Parker
President and Trustee



James Pewtress
Honorary Treasurer and Trustee

BALANCE SHEET 31ST DECEMBER 2025

	2025		2024	
Fixed Assets				
Balance Forward	2920		3435	
Depreciation	<u>438</u>	2482	<u>515</u>	2920
Current Assets				
General Account	393305		364897	
Special Purpose fund	10249		9828	
Conservation Fund	4338		4160	
Ted Locket Memorial	2636		2528	
Santander	21109		26965	
PayPal	602		1676	
Stock	<u>1554</u>	<u>433793</u>	<u>2046</u>	<u>412100</u>
		436725		415020
<u>Current Liabilities</u>				
Creditors		2701		3000
		<u> </u>		<u> </u>
Net Assets		<u>433574</u>		<u>412020</u>
<u>Represented by</u>				
Brought Forward		412020		382643
Surplus for the year		<u>21554</u>		<u>29377</u>
Total Funds		<u>433574</u>		<u>412020</u>

NOTES TO THE ACCOUNTS

1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historical cost and in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with FRS 102
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- the Charities Act, the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended)

1.2 The Society constitutes a public benefit entity as defined by FRS 102

1.3 The Trustees consider that there are no material uncertainties about the Society's ability to continue as a going concern

1.4 No restatement of prior years' accounts was required as a result of applying FRS 102 and the Charities SORP FRS 102

2 Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources
- the Trustees are virtually certain they will receive the resources and
- the monetary value can be measured with sufficient reliability

Incoming resources with related expenditure

Where incoming resources have related expenditure the incoming resources and related expenditures are reported gross in the SoFA

Grants and consultancy fees

Grants and consultancy fees are only included in the SoFA when the charity has unconditional entitlement to the resources

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered

Gifts in kind

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity

Volunteer help

The value of volunteer help received is not included in the accounts but is described in the Trustees' Annual Report

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources

Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

2 cont'd **ASSETS**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year. They are valued at cost.

Depreciation is calculated to write down the cost in equal instalments over the expected useful life of the asset at the following rates: Equipment – 25% or 33% per annum, straight line

Stock of publications and promotional materials

The cost of publications and promotional material is written off to the SoFA at the time of purchase unless the material remaining at the year-end will have value in future years

Stock is valued at the lower of cost and net realisable value

3	Transactions with Trustees		
3.1	Trustees' expenses	2025	2024
	Number of Trustees who were paid expenses	5	11
	Nature of expense:		
	Reimbursement of travel and accommodation expenses	0	460
	Reimbursement of postage	584	346
4	Subscriptions		
	Subscriptions	16271	16030
	Gift Aid	1041	1053
		17312	17083
5	Fundraising		
	Royalties	14080	15621
	Publications	594	4989
	Consultancy Fees	8875	0
		23549	20610
6	Publications		
	Members Newsletter and Journal	28576	14985
	<i>Spiders of Yorkshire</i>	6765	0
	<i>Britain's Spiders</i>	0	108
	Robert Still	3600	0
		38941	15093

7	Tangible fixed assets	2025	2024
7.1	Cost	Equipment	Equip- ment
		£	£
	Balance brought forward	5680	2320
	Additions	0	3360
	Balance carried forward	<u>5680</u>	<u>5680</u>
7.2	Accumulated depreciation		
	Equipment is depreciated at 33% or 25% pa as considered appropriate by the Trustees		
		Equipment	
		£	£
	Balance brought forward	2760	2245
	Charge for the year	438	515
	Balance carried forward	<u>3198</u>	<u>2760</u>
7.3	Net book value		
	Brought forward		
	Carried forward	<u>2482</u>	<u>2920</u>
8	Debtors and prepayments	Amounts falling due within one year	
		2025	2024
		£	£
	Prepayments and accrued income	0	982
		<u>0</u>	<u>982</u>
9	Creditors and accruals	Amounts falling due within one year	
		2025	2024
		£	£
	<u>Trade creditors</u>		
	Advanced Subs	2419	2736
	Gift Aid	0	0
	Publications	0	0
	Accountant fee	282	264
	Other creditors	0	0
	Accruals and deferred income	0	0
		<u>2701</u>	<u>2674</u>