

# **THE BRITISH DEER SOCIETY**

**(A company limited by guarantee)**

## **CONSOLIDATED REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>st</sup> DECEMBER 2019**

**A Charity Registered in England & Wales  
Charity No 1069663**

**A Charity Registered in Scotland  
Charity No SC037817**

**Company No 03485785**

**THE BRITISH DEER SOCIETY**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

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**ADMINISTRATIVE DETAILS OF THE SOCIETY, TRUSTEE/DIRECTORS  
AND ADVISERS**

**THE ADDRESS OF THE CHARITY**

The registered office is: The Walled Garden, Burgate Manor, Fordingbridge, Hampshire, SP6 1EF

**DETAILS OF THE GOVERNING DOCUMENT**

The Articles of Association as amended May 2012

**NAMES AND ADDRESSES OF RELEVANT ORGANISATIONS AND PERSONS**

**Company Secretary and General Manager**

Mrs. S. J. Stride, The British Deer Society,  
The Walled Garden, Burgate Manor, Fordingbridge, Hampshire, SP6 1EF

**Bankers**

Barclays Bank, Mid Thames Group,  
PO Box 27, Reading, RG21 2HD

Clydesdale Bank, 6/8 London Road,  
Unit 5, Peveril Court, Crawley, RH10 8JB

**Solicitors**

Wisons, Alexandra House, St Johns Street, Salisbury  
SP1 2SB

**Auditors**

Messrs. Fletcher & Partners, Chartered Accountants & Registered Auditors  
Crown Chambers, Bridge Street, Salisbury, Wiltshire, SP1 2LZ

**DETAILS OF THE TRUSTEE/DIRECTORS**

The Society is a company limited by guarantee and the serving Trustee/Directors are the individual guarantors in the sum of £10-00 each.

The Trustee/Directors in office throughout the period from 1<sup>st</sup> of January 2019 to 31<sup>st</sup> December 2019 (unless stated otherwise) and since the year-end to this report date were as follows:

Sir Michael Strang Steel Bt DL President (until May 2019)

Lord Andrew Hay (from May 2019)

Professor Rory Putman

Mrs Sarah Gubbins

Mr John Bruce Area Chairman, Scotland

Dr Morris Charlton Area Chairman, England and Wales

Mr Alfred Brand

Mr Simon Gibson

Mr Dominic Griffith

Mrs Dorothy Ireland

Mr John Johnson

Mr Alistair Monkman

Mr Nicholas Rout

Mr Hugh van Cutsem

Mr Leigh Welch

**THE STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE SOCIETY**

**ADDRESS AND REGISTERED CHARITY NUMBERS**

THE BRITISH DEER SOCIETY, The Walled Garden, Burgate Manor, Fordingbridge, Hampshire, SP6 1EF

A company limited by guarantee.

The Society headquarters are at Fordingbridge.

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The Society is registered as a Charity with The Charity Commission for England and Wales Charity Registration Number 1069663.

The Society is also registered as a Charity registered in Scotland with the Office of the Scottish Charity Regulator SC037817.

#### **DETAILS OF THE GOVERNING DOCUMENT**

The Articles of Association approved by the Charity Commission and registered at Companies House, last amended May 2012.

#### **HOW THE SOCIETY IS CONSTITUTED**

THE BRITISH DEER SOCIETY is constituted as a Company Limited by Guarantee, registered Number 3485785

#### **RECRUITMENT, APPOINTMENT AND TRAINING OF TRUSTEE/DIRECTORS**

The President and Chairman are elected annually by the general membership. One third of all the other Trustee/Directors retire each year but are eligible for re-election. They are elected by the general membership with the exception of the Chairman of the English and Welsh Area Council (Incorporating Northern Ireland), a position currently held by Dr Morris Charlton and the Chairman of the Scottish Area Council currently John Bruce. These two Trustee/Directors are elected Area Chairmen by their respective Area Councils at the Area Council AGM and hold office as Trustee/Directors by virtue of that appointment. As set out above the English and Welsh Area Council and the Scottish Area Council are entitled to nominate their Chairman for the time being as a Trustee/Director for the period for which they hold the office of Area Chairman.

Trustees are nominated based on their experience, empathy and professional skills to ensure the composition of the Board supports the needs of the charity. Trustee/Directors receive copies of the governing documents and also information on Charity and Company Law and are encouraged to read information held on the England and Wales Charity Commission and the Office of the Scottish Charity Regulator web sites. Links to new English and Welsh and Scottish Charity information is also made available to the Trustees.

In addition an introduction pack of Financial Information, Budget packs and Quarterly Financial reports are also made available to potential and new Trustee/Directors. Trustees are offered additional training to help them undertake their duties.

The Society belongs to the National Council of Voluntary Organisations which issues regular information on matters of concern to charitable and other not for profit organisations.

#### **CORPORATE GOVERNANCE**

The Board is supported by a number of sub-board groups with responsibilities for Finance, Policy, Science & Research, Education, Communications, and Training. The board meets at least four times a year. These meetings are primarily face-to-face alternating with virtual meetings when needed. Considerable additional work continues between meetings using virtual or tele conferences and email.

The Board is responsible for setting policy, agreeing business plans and budgets, overseeing sub-boards, publishing an annual report and accounts, managing risks, directing and overseeing the work of the Management Team.

Day-to-day control of the Society is undertaken by a management team reporting to the Board of Trustee/Directors. The Management Team is made up of the Society Chairman, Vice Chairman, Treasurer, General Manager, Head of Training, Finance Officer, Deer Officer, Marketing Manager, Scottish Area Council Chairman/Trustee/Director and other Trustee/Directors as appropriate. All Trustee/Directors have an open invitation to attend management team meetings.

The Management Team is responsible for implementing policy and delivering business plans, financial management, developing new initiatives, setting targets and monitoring progress, making and maintaining links with partner organisations, supporting research, contributing to regional and national developments and responding to deer-related issues, promoting the society's activities while protecting and enhancing its reputation.

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**THE RELATIONSHIP BETWEEN THE SOCIETY AND RELATED PARTIES.**

**SUBSIDIARY**

In accordance with recommendations of the Charity Commission and the requirements of HMRC, the Society has incorporated a wholly owned operating subsidiary whose results are consolidated in the attached Financial Statements.

**THE BRITISH DEER SOCIETY (SALES & SERVICES) LTD**

This is constituted as a Company Limited by Guarantee

Registered Number 2957152

The above company is wholly owned and controlled by The British Deer Society and a number of Trustee/Directors of the Charity are Directors of the subsidiary. The activity of the company is to act as the selling and trading arm of The British Deer Society.

**OTHER RELATED PARTIES**

**THE LONSDALE TRUST**

The Society is entitled to nominate all the Trustees of the Lonsdale Trust, a grant making Charity with similar aims to The British Deer Society. The British Deer Society currently receives all the Income from the Lonsdale Trust.

The British Deer Society meets the administrative expenses of the Lonsdale Trust

**DEER INITIATIVE LTD**

The British Deer Society nominates a Director to the Deer Initiative a charitable company Limited by Guarantee, concerned with deer and the environment.

**DEER MANAGEMENT QUALIFICATIONS LTD**

The British Deer Society also nominates a Director to the Board of Deer Management Qualifications Ltd, a non-charitable Company Limited by Guarantee, which sets the National Standards in the humane management of deer with the rifle.

In the above two cases, The British Deer Society meets all the out of pocket expenses of the Nominee Director, who receives no remuneration or expenses from either organisation.

The British Deer Society is a member of several collaborative organisations.

The British Deer Society Chairman is an ex officio Trustee of the Kenneth Whitehead Trust at Durham University

**RISK MANAGEMENT POLICY**

The Society's Trustee/Directors take a responsible view of risk management, and in accordance with the provisions of FRS 102 SORP (Statement of Recommended Practice) Accounting for Charities, examined major risks to which they considered the Society might be exposed, reviewing and putting in place systems and procedures to manage and mitigate them. The process is recorded in a risk register which is subject to regular review by the board.

**INVESTMENT POLICY AND INVESTMENT REVIEW**

The specific investment powers of the Society are contained in the Articles of Association as follows: Paragraph 3(10): -

To invest the money of the Society not immediately required for its Objects in or on such Investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may for the time being be imposed by law and subject also as provided below.

**The Society's Investment policy can be summarised as follows:**

1. To invest the current liquid assets for security of capital and income.
2. To deposit cash in banks covered by the FSCS deposit protection guarantee scheme.
3. For longer term investments to invest with reputable investment brokers.
4. To distribute the income to further the Objects of The British Deer Society.

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**FUNDS POLICY**

The reserve policy is based on an assessment of risk to future income flows. The aim is that there should be a minimum level of liquid reserves of at least £350,000 which equates to at least 6 months expenditure.

The Education and Research designated funds were set up to sponsor these specific activities of the Society and to attract grants from other individuals and bodies for the purposes of sponsoring education and research into deer related matters.

**Jim Taylor Page Restricted Fund**

The fund originated from the receipt of a legacy from the estate of Jim Taylor Page in 2000, which was matched by an equal transfer from the unrestricted general fund of the Society. The purpose of the Jim Taylor Page Restricted Fund is for the income from this fund to be used for yearly bursaries within the educational field.

**Legacy Endowment Fund**

The Society has had a policy of seeking legacies to promote its direct project work with the proviso that any monies received would not be used for administration. The Board decided that all legacies received from 1<sup>st</sup> January 2005 and all future legacies should be credited to a Restricted Educational and Research Endowment Fund. The income, and if necessary, the capital, will only be used for Educational and Research activities.

These policies are reviewed annually.

**GRANT MAKING POLICY**

The Society is interested in making grants in connection with the furtherance of knowledge in accordance with objects of The British Deer Society.

**OBJECTIVES AND ACTIVITIES**

**A SUMMARY OF THE OBJECTS OF THE SOCIETY AS SET OUT IN THE GOVERNING DOCUMENT**

The Articles of Association, as amended May 2012, is the Governing Document of the Society.

The principle objects of the Society are:

1. The promotion in the public interest of research into the habits of and the scientific study of deer in the British Isles with particular reference to their relationship to the natural habitat, forestry, agriculture and areas to which the public have access
2. The promotion in the public interest knowledge of methods of management humane treatment and humane control of deer.
3. For the promotion of the foregoing primary objects the Society shall have power
  - a. To formulate, publish and disseminate factual information, expert reports and other educational material on deer, their ecology and environment
  - b. to formulate and publish standards of human behaviour in the treatment of deer designed to secure by voluntary observance the elimination of avoidable cruelty
  - c. to secure by publication, laying information or by prosecution of offenders or in any other lawful manner, the due observance of the provisions protective of deer contained in the Deer Act 1991, The Deer (Scotland) Act 1996 or any other or subsequent legislative enactment for the time being in force applicable to deer and intended by Parliament to prohibit avoidable cruelty including the illegal taking of deer in the close season
  - d. to do all such acts as shall be conducive to the promotion of the foregoing primary objects or any of them provided always that nothing in these objects or powers or in any rule or regulation forming part of the constitution of the Society shall authorize or permit the Society as a body established exclusively for charitable purposes to do any act or thing or apply any part of the Society's funds to any purpose not recognized by law as charitable
4. The Society is non-political and as such shall not engage in any party political activity but may do all such other lawful things as are necessary for the achievement of the Society's objects saving that it shall not advocate or adopt any policy for or against any lawful field sport.

**Priorities for 2019:**

The BDS Board continued working to its five-year strategic plan. In line with the Society's mission, these strategic goals look to establish BDS as the leading authority for unbiased information on deer, whilst focusing on developing membership, funding research, improving training and education, promoting best practice and working in partnership to the benefit of a healthy and sustainable deer population in balance with the environment.

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**ACHIEVEMENTS AND PERFORMANCE**

SIGNIFICANT ACTIVITIES CONTRIBUTING TO THE ACHIEVEMENT OF THE OBJECTIVES:

**COMMUNICATIONS AND OUTREACH**

The Society's public information and outreach programme continued the drive to educate, expand and find new audiences throughout 2019.

**BDS Website** - the current BDS website averaged 28,808 visits per month with 52% of visitors using mobiles to access, so a new BDS site being constructed for 2020 will focus on fast and easy access. 1,610,448 website pages were viewed with the most popular topics being deer species, courses and training dates.

**BDS Deer App** - Launched in 2019, the BDS Deer App allows engagement with a new and wider audience. Easy to use and informative, in addition to the many expected features, it enables regular deer sightings to be submitted as part of the continuing BDS distribution survey work. To date it is being used on 1,153 devices (723 android 430 apple).

**Social Media** - Interaction was expanded as a key element of outreach and interaction with members and the public. This wider audience enables BDS to promote deer welfare and sustainable deer management, to be active and engaged informing, working and talking with a growing audience.

The BDS Facebook audience grew to nearly 12,000 followers by December. Twitter was instrumental in testing and sharing more diverse content and experienced considerable engagement growth during 2019. We also launched an Instagram account to provide a different interaction thread and a platform to share BDS photography and that of the public. Overall, through social media BDS regularly engages with an audience in excess of 16,000 but reach considerably more through posts shared and available publicly.

**Digital Strategy** - Significant progress was made on the BDS digital strategy. A new phone system was implemented to give more flexibility and functionality plus provide better support for remote workers. Office software and email systems were also updated to make our internal systems more efficient, scalable and secure.

The website project expanded as BDS ambitions for the new site have grown. Significant groundwork went into the project in 2019 to ensure the final result fully supports all users now and into the future. The new platform will be a true hub for all things deer from better support for branches to more ways to learn about the work of the BDS and get involved. We will be integrating our online training into the site and hope to bring new online courses to run alongside Ultimate Deer Data.

**The Deer Journal** - acts as the primary glossy print showcase for BDS activities and research with an increasing breadth of material selected to appeal to a wider audience. Digital deer works as an online complementary lure holding a selection of the full contents of the Deer Journal so acting as a recruitment tool.

**Events snapshots** - 2019 highlights included the opportunities to attend two BBC Countryfile Live events at Blenheim Palace and Castle Howard. Sharing space with several industry partners is a format that worked well allowing mutual support and professional networking. Both four day shows maximised engagement with a wide range of people and especially children. BDS staff were supported by member volunteers taking pride in sharing knowledge with the public. It was gratifying to meet people from all walks of life including occasionally those opposed to wildlife management. The BDS digital media resources of video and the BDS Deer App proved particularly popular.

The Game Fair at Hatfield was less successful due to a site issue preventing use of the allocated location and a necessary move during set up to a very much smaller but more central stand. Massive appreciation is due to the Society staff, volunteers and guest exhibitor Andy Yates who handled the situation with innate professionalism and adapted speedily and efficiently to maximise the use of space available.

Throughout the UK Branch Members attended shows from Moy in the Highlands, the Scottish Game Fair at Scone Palace down to the Royal Cornwall Show in the South West of England, providing opportunities to educate, greet old friends and make new Society members. Some Branches also attended school focused day events, so reaching out to the next generation and where it was enlightening on occasion to discover just how much our young already know about deer and wildlife.

With the support of the marketing department, new videos were completed for show use as rolling backdrops of deer and BDS work, plus also for training availability where they have been utilised on courses, sent out via email as pre-course learning and promoted on Facebook. Several more are in the planning stages.

**Behind the scenes** - In addition to public facing work, significant effort continued behind the scenes. Staff responded daily by phone, email, web enquiry and social media to enquiries ranging from requests for advice on the impact of planning applications to local deer through to simple queries about species of deer. Enquiries were

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dealt with by the most appropriate person whether Deer Officer, Veterinary, Technical or Scientific Advisors or Branch Members with local knowledge. Enquiries may need only a two-minute response but a significant number require researching to ensure that advice given is of the highest standard, technically and legally accurate. The most unusual enquiry was a 'Live' phone call from a group of young men trying to disentangle a fallow buck from goal post netting! It is satisfying that across the board, BDS is seen as the leading source of information on all matters deer.

Staff continued to support the Branch network at Area Council meetings, shows, contributing talks and offering specialist advice on local projects and initiatives. One such project started in late summer with Yorkshire branch at Harewood Deer Park (approximately 280 acres) containing fallow and red in classic parkland with park oak and coniferous woodland. Opportunities for deer counts, deer management and an array of educational days and training events will feature in future plans there for 2020.

**BDS branches** - Once again branch members provided invaluable support to the Society and contributed many volunteer hours in 2019 enabling training courses, range days, informative evenings, fundraisers, social meetings, educational visits and more. The Society is indebted to all those branch members for their help and support in 2019.

### **COLLABORATIVE WORKING**

Collaborative working, shared events and consultations play a crucial role in reaching and educating the widest possible audience. This remained key to Society work in 2019.

In Scotland, Trustee Director/ BDS Scottish Council Chairman John Bruce became part of the Lowland Deer Network Scotland management team where funds were made available to give an element of support for training of lowland deer managers on suitable courses. The Wild Deer Best Practice Steering Group also met and reviewed the Best Practice Guides and agreed on new updates for 2019.

In July, BDS was one of 15 industry partners to sign up to Wildlife Management: A Shared Approach, a concordat setting out ways of working which the range of organisations agreed to adopt to deliver effective wildlife management across Scotland. This shared approach recognises the need to work in partnership and that all have responsibility (legal, social and moral) to manage wildlife as a shared resource.

Publication of reviews in Scotland during the period included a report from Scottish Natural Heritage (SNH) Assessing Progress in Deer Management. This report to Scottish Government from SNH gave a review of Deer Management Group performance across the country and reviewed SNH's own performance delivering their various agreed Deer Management Plans and Government requirements in relation to a range of declared Public Interest Benefits. In addition the Deer Working Group, commissioned by Scottish Government, reported its review of the existing statutory and non-statutory arrangements for the management of wild deer in Scotland.

The Partnership Against Wildlife Crime (PAW) Priority Group for Poaching & Coursing affairs, also in Scotland and chaired by John Bruce, supported SNH and Police Scotland with their investigations into compliance with the regulations for Venison Dealers Licences.

Nearing year end a response was formulated by the BDS Board to the UK Government's consultation on proposals for changing regulations around the Import and Export of Hunting Trophies.

Discussions continued within the sector as to the future of lead in bullets following reports that venison buyers were becoming more insistent on absence of lead particles in meat and no lead and residues in venison supplied.

The end of 2019 saw a significant fall in the price of venison which continued into 2020 hitting many stalkers, estates and Deer Management Groups hard. This will inevitably lead to under culling, particularly of the larger species such as fallow and will be a set-back for those who have committed many years of hard work to managing populations under already very challenging conditions.

These debates and similar activities were also shared throughout England, Wales and Northern Ireland where Dr Morris Charlton, Trustee Director and EWAC Council Chairman also headed up various activities focusing on partnership working. This included at The Countryside Forum, formed to discuss policy and initiatives for conservation and countryside management. Similar joint initiatives continued within the Deer Initiative Partnership and PAW Poaching Priority Group. Best Practice stalking events were also run in combination with BASC, the NGO and St Hubert's Club. Partnership events promoting venison as nutritious and healthy were also featured on various occasions not least the shared gamekeeping and conservation stands held in 2019 at Countryfile Live four-day events held at Blenheim Palace and at Castle Howard in the North.



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Northern Ireland additionally retained focus on joint working throughout a year's events of meetings and talks including shared events at Scarva Fair with the Countryside Alliance, Shanes Castle Game Fair and Best Practice Talking Stalking evenings with BASC which included discussions on wildlife crime and the Police Service Northern Ireland partnership approach to eradicating stalking plus DAERA's veterinary arm covering zoonotic and epizootic diseases.

#### **TRAINING ACHIEVEMENTS**

As a registered Assessment Centre for Deer Management Qualifications (DMQ) the industry standard, BDS continued a review of materials, practices and personnel during the year to ensure compliance and unity of standards.

In 2019 BDS delivered 21 DSC1 courses to full course and assessment only candidates, a 17% increase on 2018. Only 2 courses were delivered in Scotland this year but with a new course manager in Scotland, improved delivery is planned for 2020 both in Scotland and Northern Ireland. There was an upturn in registrations for DSC2. All remaining DSC paper portfolios went through the system by the end of the year, so all is now digital.

Four Deer Management Courses were run in 2019 from Altyre in Scotland to Lulworth in Dorset with 66 candidates taking the course, evenly spread across venues. The Lulworth course was run primarily for Defence Deer Management (DDM) with their provision of the venue. For 2020 again 4 courses will be planned including one in Northern Ireland.

Five Humane Animal Dispatch courses were delivered in 2019 to 88 candidates and the same number of courses is planned for 2020.

BDS Training and Mentoring Scheme - The BDS scheme provides one-to-one individual training in all aspects of Best Practice relating to stalking and shooting deer, gralloching, transportation and larder operations ready for food chain entry. Demand for places on the Swinley Forest scheme, a 3,000acre woodland area managed by Crown Estate, Windsor remained buoyant throughout 2019.

New and short course development - Several new part-day and one day courses were under discussion and development during the year with a view to rolling out in 2020.

Ultimate Deer Data (UDD) - In 2019 UDD was updated providing some new images and extra feedback information. It was moved to a new platform giving the online training a fresh mobile friendly look. Feedback has been positive, as has the uptake. Further improvements are in the pipeline for spring 2020 plus plans to add more courses in the future.

#### **RESEARCH**

The review and revision of the research programme which took place in 2018, resulted in more applications for grants in 2019 with the result that BDS is now funding several excellent projects selected by the Science and Research Group.

##### **Development of a cost-effective protocol for MHC genotyping in red deer - Dr Sílvia Pérez-Espona, The Royal (Dick) School of Veterinary Studies, The University of Edinburgh**

This project aims to identify functional DR and DQ genes within the class II region of the Major Histocompatibility Complex (MHC) of Scottish red deer (*Cervus elaphus*). Collaboration for collection of spleen samples from hunted or culled red deer has been already established at nine Scottish estates. A detailed protocol has been prepared for the collection of samples to be sent to all the estates along with the necessary material to collect the samples before the start of the stag hunting season 2020. Mapping the DR and DQ genes onto the publicly available genome of a Hungarian red deer stag (Bana et al. 2018) is currently being done. Information is available for 33 autosome chromosomes as well as the sex chromosomes, X and Y. This mapping will allow identifying the location of the MHC genes in the red deer genome which is currently unknown and if the quality of the sequencing for the target regions is of sufficient quality it will allow the design of specific primers directly targeting the DR and DQ genes in red deer rather than using cattle or sheep primers. Preliminary analyses have uncovered three copies of these genes in chromosome 7 and one copy in chromosome 17.

##### **Assessing habitat connectivity and patterns of resource-use at the landscape scale: a case study on fallow deer (*Dama dama*) in North Wales - Owain Barton, Bangor University**

The aim of this project is to contribute towards sustainable resource management by improving understanding of how deer interact with their environment. Over the past year the study has been refined to address four key objectives that will form the individual chapters of a PhD thesis. These objectives are as follows: (1) assess the species-specific evidence base for wild ungulate management in the UK, (2) estimate functional landscape connectivity, (3) identify the environmental and anthropogenic drivers of resource-use and (4) assess variation in daily patterns of resource-use.

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#### **Stress and its Effects on Parasite Immunity in Fallow Deer - Chris Hirst, University of Glasgow**

This study aimed to characterise the effects of stress on gastrointestinal helminth (GIH) immunity in fallow deer in order to better understand the challenges associated with parasitism in natural ecosystems. There is a body of evidence to suggest that, amongst many other consequences, stress may cause some reduction in immunocompetence. We set out to determine if fallow deer populations exposed to differing stocking densities, environmental conditions and levels of human disturbance would also differ in their GIH burden and the type of immune response mounted. Here we show evidence of a physiological trade-off allocating metabolic resources to mitigating the effects of environmental stressors whilst limiting effective immunity to GIHs.

#### **Investigating evidence of Schmallenberg virus (SBV) in UK deer – Rebecca Southwell, University of Liverpool**

Schmallenberg virus is a recently emerged pathogen of ruminants, spread by insect vectors, which can lead to serious malformation in newborn animals. A large outbreak in cattle/sheep in 2011/2012 was followed by a period of quiescence; however, recent evidence indicates it is still present and circulating in the UK and may now be endemic. There is a single study on the presence of SBV in UK deer from East Anglia in 2013. The objective is to both update this information and expand it to a national survey for evidence of SBV infection in UK deer. This will be achieved by recruiting deer stalkers to provide samples of blood; and testing the blood for evidence of antibodies to SBV.

#### **Tick-borne encephalitis virus (TBEV) - Maya Holding, University of Liverpool and Public Health, England**

Tick-borne encephalitis virus (TBEV) is a pathogen that can cause the disease tick-borne encephalitis (TBE) in humans as a result of a bite from an infected tick, or occasionally from consumption of raw infected milk. TBEV is present in a number of countries across Europe and Asia. Until 2019, the UK was thought to be a TBEV-free country. As part of a PhD student project, research was conducted by Maya Holding, based at Public Health England, to investigate whether there was any evidence of TBEV presence in the UK. This was investigated through a serosurveillance study using deer as an indicator and measuring the presence of antibodies that react to TBEV in their blood. Deer were used for this study, as despite not being thought to be involved in the natural virus transmission cycle, they are widely distributed across the UK, are regularly bitten by ticks and produce a measurable antibody response when exposed to TBEV.

Of 2,041 tested ticks, five were positive for TBEV, all within the Thetford Forest area. Follow up work collecting ticks in the areas in which seropositive deer were culled in Hampshire and its bordering area also detected TBEV in a small number of ticks on the Hampshire/Dorset border.

The support of BDS and its members collecting samples was critical for the success of this study, resulting in a significant contribution to increasing the understanding of the ecology of tick-borne viruses in the UK.

**Practical Help** - While BDS has a well-developed process for considering applications to fund research projects, the Society recognises the significant contribution to deer research made by ordinary members assisting with the collection of blood, tissue samples and ticks. In addition, many members supply sighting data and other information without which many projects would struggle. BDS and the research community acknowledge this vital contribution and thank members for their help.

#### **PLANS FOR FUTURE PERIODS**

Looking forward to 2020 the BDS Board will continue to focus on requirements in delivering its five-year strategic plan for 2018-2023.

Primary focus for 2020 will again be on membership, marketing and communication with delivery of the new digital platform to extend the Society reach, continuing to broaden appeal to a younger and a wider demographic. Education and training delivery is set to expand into new avenues to maximise functionality. Collaborative research and of maximising spend through joint funding of projects will remain a priority. Additional effort must be channelled towards fundraising to increase and strengthen income streams.

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**FINANCIAL REVIEW FOR THE YEAR ENDED 31 DECEMBER 2019**

The 2019 Accounts set out on the attached pages are the consolidated financial statements of the British Deer Society including all branches and the wholly owned subsidiary. The British Deer Society (Sales and Services) Ltd. The Accounts are presented in the same general format as last year. The support costs have been reallocated over the direct charitable and other expenditure in accordance with the current best practice for Charities and the FRS 102 SORP, and on a consistent basis to previous years.

Subsidiary - The British Deer Society (Sales and Services) Ltd.

Sales and Services recorded a breakeven result and reached a turnover of £83,622. Sales and Services contributed in excess of £30,000 to the overheads of the Society so this continues as an important component in the overall mix of activities. Turnover has remained at a similar level to last year and I would like to thank all members who buy goods from the Society. Please do continue to use this resource for all stalking and other related purchases, as we face ever increasing competition, however we do believe it is crucial we continue to offer this facility to our members.

Charity –The British Deer Society

Last year, we were pleased to report that the Society received a substantial donation from the Mrs N.E.M. Warren Charitable Trust. This has allowed the Society to make progress with our initiatives, as per our five-year strategic plan. Due primarily to the agreed increased investment decisions to help achieve our strategic goals, the Society has reported a deficit of £55,407 in the current year. Our strategic goals look to establish the Society as the leading authority for unbiased information on deer, whilst focussing on developing membership, marketing and communication.

Fundraising income continues to be a significant contributor to the Society finances and is extremely important in ensuring we have the adequate funds to cover the general running costs of the Society. Our main sources of fundraising remain the annual London fundraising dinner and the annual Grand Draw and internet auctions. Trustee Directors, Dominic Griffith and Hugh van Cutsem and our newly appointed President, Sir Andrew Hay, put a huge amount of effort and support into the organisation of the annual dinner in 2019, which ensured yet another successful event. Legacy, bequests and Trust donations are also extremely important to us and I would urge members to consider the Society when drawing up their wills.

Membership income has remained static during the year. We introduced a new family membership option from January 2019 in direct response to member requests. We continue to investigate further how we can develop and extend our reach and how our marketing and communication initiatives can allow for enhancement in membership numbers and therefore income going forward.

The Training division has had increased income this year; however this area continues to be loss making as we develop our training programmes to ensure we deliver the right curriculum of relevant courses.

Our funds are held in investment accounts with a certain level remaining in bank deposit accounts to ensure we have adequate liquidity for our operations. Unrealised gains on investments in the year were £53,240. Our investments are monitored regularly and the relevant risks considered by the Board as and when necessary.

I would like to record my thanks and appreciation to all the Society's staff who have all contributed to this year's financial result.

As at the time of writing this report, the world is attempting to manage the spread of coronavirus. The trustees and senior management are working hard to minimise the impact of these exceptional challenges on the Society and are confident that we will be able to overcome the short-term operational difficulties that these challenges present.

Sarah Gubbins  
Treasurer

**THE BRITISH DEER SOCIETY**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

**CHAIRMAN'S REPORT**

2019 has been a very busy and hopefully a productive year for the Society as, alongside usual core activities we have launched a number of new initiatives to move ahead in those areas highlighted in the Strategic Plan for the next five years aimed at moving the Society forward to consolidate its position as the go-to place for advice on deer and deer management. At the Society's AGM in Cambridge, we were delighted to welcome Lord Andrew Hay as our new President. Andy has made it clear that he intends to play an active role in support of the Society and are delighted to have him aboard. He is already making his presence felt through the Board!

Work has continued in development of a new and more effective digital platform which we intend to populate through time with videos (or whatever is the current medium!) offering education material on deer and their biology, reviewing their impacts (both positive and negative) and demonstrating techniques and Best Practice in management. This will expand our potential for offering a wider range of educational and instructional materials to a wider audience, alongside our more traditional training initiatives.

As part of that wider outreach we have also launched a new app for mobile phones and other mobile devices offering general information, education and advice and inviting submission of sightings to open our traditional survey of deer distributions as a citizen science programme. With records of simple sightings now transferred to this mobile app., we have refined the Society's own regular survey of changes in the distribution of the different species of deer within the UK to include not simply records of presence (or absence) but to offer in each area some index of relative abundance. This survey was launched at the end of the year to be undertaken through members and other volunteers through 2020.<sup>1</sup>

BDS's external research programme was enhanced by additional funding, funding priorities were redefined, and project work was supported at various levels. We continued our support for an ongoing project on the effects of human disturbance on red deer populations at the Chesthill Estate in Glen Lyon: *Conflict and coexistence: Improving the evidence base for adaptive management of people, livestock and wildlife* and our collaborative support for the PhD studies of Owain Barton at Bangor University: *Assessing habitat connectivity and patterns of resource-use at the landscape scale: a case study on fallow deer (Dama dama) in North Wales*. New Support Grants were provided to Professor Matthew Baylis, University of Liverpool on behalf of Master's student Rebecca Southwell: *Investigating evidence of Schmallenberg virus (SBV) in UK deer*; Dr Simon Babayan, University of Glasgow, on behalf of Master's student Chris Hirst: *Stress and its Effects on Parasite Immunity in Fallow Deer*. Support grants were also awarded to Dr Silvia Pérez-Espona, University of Edinburgh, for the *Development of a cost-effective protocol for MHC genotyping in red deer*; and to Dr Elisa Fuentes-Montemayor for a project on *Using camera traps to quantify the effect of deer on woodland restoration*.

As always, stalking members have been happy to support other ongoing research programmes through provision of cull samples. This year many BDS members assisted Maya Holding, based at Public Health, England with her studies to investigate whether there was any evidence of Tick-borne encephalitis virus (TBEV) presence within the UK.

We have reviewed all our existing training courses and invested considerable effort in updating these so that we continue to be the industry leaders. We have provided training through DSC1 to a further 307 participants, and supported many candidates through DSC2. 66 candidates attended and passed our advanced Deer Management Course. We have also been developing a new series of one-day courses, or Study Days, on a variety of specialist topics which we hope to launch next year. We intend that some of these, specifically on management-related topics shall be offered in the future as part of new initiatives in Continuous Professional Development; others will not necessarily be related to management, but are intended to provide a wider range of educational and enjoyable courses available also to our non-stalking members including courses on wildlife photography, venison cookery and general natural history.

As a new innovation the Society has also entered into an agreement with Harewood Estate in Yorkshire to assist in some measure with management of deer on the Estate as part of a major training initiative aimed at giving participants hands-on experience of methods for assessing deer populations and numbers, training in establishing what might be appropriate densities to sustain in the context of the estate's other land-use objectives and in developing management plans designed to deliver those altered population numbers and finally, appropriate training in necessary culling and larding practice. In parallel to these management-oriented initiatives the Society will also hope to use Harewood as a regional "hub" for delivery of a wide range of other courses in the future.

We again were busy throughout an extended season at shows. I personally joined our stands at Scone and Moy and the Society was also represented at the Game Fair at Hatfield. I would particularly express my thanks to our show team who managed to put together a very good performance at Hatfield despite a last-minute move to a much smaller display space than originally allocated. The Society also shared tent-space with the National Gamekeepers' Organisation and others at BBC Countryfile Live (at both Blenheim and Castle Howard) – events which become ever more important in our calendar as we seek to engage with more general countryside audiences who might not otherwise have heard of the

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<sup>1</sup> [although at the time of printing, this national survey of distribution and abundance has had to be postponed due to the restrictions imposed in the wake of the coronavirus outbreak, Covid-19].

**THE BRITISH DEER SOCIETY**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

Society and its activities. The Society was also well-represented at the usual array of regional shows and I am grateful to the willing volunteers from the Branches who take on organisation of our stands at these events.

I myself continue to explore closer collaborations more generally with partner organisations in UK and overseas, and although this 'sneaks' into reports for 2020, the BDS has agreed to take over the responsibility for administration of the Deer Initiative Partnership after DI Ltd closes its doors at the end of March 2020. This is to ensure that this important forum for discussion of deer and deer-related issues continues to offer regular opportunity for all Government Departments and Agencies as well as Non-Governmental organisations with an interest in deer, deer impacts and deer management, to meet and discuss current issues with the aim of developing some consensus on policy. During the year, I personally have had fruitful discussions with our neighbours at the Game and Wildlife Conservancy Trust, and the National Gamekeepers' Organisation about future joint initiatives.

The Society's journal *Deer* continues as a major headline and advertisement for the Society's activities, showcasing the results of current research by members, or others supported by Society Research grants and with an ever-increasing breath of material which is hopefully of appeal to a wider range of interests. Recent articles have also sought to highlight ever-increasing links with partner organisations overseas – in Germany, Norway and the Netherlands. Alongside our website, the journal is indubitably one of the most obvious pillars of our outside profile.

The turn of the year has plunged us into a number of political discussions and public consultations, with the Board formulating a response to the UK Government's consultation on proposals for changing regulations around the Import and Export of Hunting Trophies [the Board's response is available to view on the BDS website] as well as publication of a number of reviews in Scotland, which potentially have far-reaching implications and to which we will respond in due course.

This included a report from Scottish Natural Heritage **Assessing Progress in Deer Management - report to Scottish Government from Scottish Natural Heritage** offered a review of the performance of Deer Management Groups across the country, as well as reviewing performance of SNH themselves, in delivery of their various agreed Deer Management Plans and in delivery of the requirements of Government in relation to a range of declared Public Interest Benefits. Although not directly focused on deer management, we also saw the release of the report to Scottish Government by the **Grouse Moor Management Review Group** and finally the long-anticipated report of the **Deer Working Group** – a small review group directly commissioned by Scottish Government with a remit to review the existing statutory and non-statutory arrangements for the management of wild deer in Scotland. Elsewhere the Board has continued an inward-looking review of the Society's statutes, Articles of Association and governance, ensuring that we conform to the requirements of Charity Commission and other legislation.

As I have noted previously, all this activity represents a great deal of effort from Board members and Headquarters staff at Fordingbridge and I would take this opportunity to thank them all for this support. But inevitably all this activity takes time and costs money – more money, if we are to be effective, than we can generate from membership subscriptions alone. Hence the requirement for additional fund-raising through activities such as our online auction and other fund-raising events.

Our Summer Internet Auction raised £30,000 (including Gift Aid) and later in the year, the London Dinner and Auction raised just over £50,000. It is only with your help that we are able to arrange these fundraising initiatives and so it is crucially important for members to support us in the future by provision of suitable lots and by taking part. Very grateful thanks go in particular to Estate Agents Knight Frank for their continuing and very generous support of this event and to all those, donors and bidders alike at our various auctions, who help us raise significant money in support of the Society's efforts, particularly in relation to research and education.

Professor Rory Putman  
Chairman

**THE BRITISH DEER SOCIETY**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31<sup>ST</sup> DECEMBER 2019**

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The Trustee/Directors are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company and Charity law requires the Trustee/Directors to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the Charity and its subsidiaries and of the surplus or deficit for that period. In preparing these financial statements, the Trustee/Directors have:

- a) selected suitable accounting policies and then applied them consistently
- b) made judgements and estimates that are reasonable and prudent
- c) stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- d) prepared the financial statements on the going concern basis.

The Trustee/Directors have overall responsibility for ensuring that the Charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the appropriate Charity legislation. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

So far as the Trustee/Directors are aware, there is no relevant audit information (information needed by the company's auditors in connection with preparing their audit report) of which the company's auditors are unaware and each Trustee/Director has taken all the steps that he/she ought to have taken as a Director in order to make himself/herself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

On Behalf of the board

Sarah Gubbins  
Trustee/Director

Approved by the Board on 27th March 2020

**INDEPENDENT EXAMINERS' REPORT**  
**TO THE TRUSTEES OF THE BRITISH DEER SOCIETY**

I report to the charity trustees on my examination of the accounts of the company and the group for the year ended 31 December 2019, which are set out on pages 1 to 34.

**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 report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants England and Wales, which is one of the listed bodies.

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 accounting 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.



Geoffrey Thomas FCA

Fletcher & Partners  
Crown Chambers  
Bridge Street  
Salisbury  
SP1 2LZ

27 March 2020

**THE BRITISH DEER SOCIETY**  
**GROUP STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR YEAR ENDED 31 DECEMBER 2019**

		Unrestricted Funds		Restricted	Total	Total
	Note	General Fund	Designated Funds	Funds	2019	2018
		£	£	£	£	£
<b>Income from:</b>						
<b>Donations and legacies</b>						
Members subscriptions and Donations	2	367,159	-	-	367,159	689,664
Legacies & Specific Donations	3	-	-	58,976	58,976	-
Grants and Sponsorship	4	8,111	-	-	8,111	9,447
<b>Total Donations and Legacies</b>		<b>375,270</b>	<b>-</b>	<b>58,976</b>	<b>434,246</b>	<b>699,111</b>
<b>Other Trading Activities</b>						
Fundraising events Auctions and Draws		90,728	-	-	90,728	103,197
Trading Income	6	83,622	-	-	83,622	84,125
<b>Total Other Trading Activities</b>		<b>174,350</b>	<b>-</b>	<b>-</b>	<b>174,350</b>	<b>187,322</b>
<b>Charitable Activities</b>						
Training Income		156,378	-	-	156,378	137,448
Branch Activities		33,954	-	-	33,954	32,500
<b>Investments</b>	7	10,857	-	-	10,857	7,984
<b>Total Income</b>		<b>750,809</b>	<b>-</b>	<b>58,976</b>	<b>809,785</b>	<b>1,064,365</b>
<b>Expenditure on:</b>						
<b>Raising Funds</b>						
Direct costs of fundraising events	28	58,948	-	-	58,948	67,719
Membership Marketing and Data Management	28	187,840	-	-	187,840	102,473
Trading	28	53,478	-	-	53,478	53,222
		<b>300,266</b>	<b>-</b>	<b>-</b>	<b>300,266</b>	<b>223,414</b>
<b>Charitable activities</b>						
Research & Public Education	28	120,974	-	23,118	144,092	144,394
Technical and advisory	28	88,197	-	-	88,197	86,237
Media and Publications	28	95,021	-	-	95,021	96,627
Training	28	174,784	-	-	174,784	154,406
Other Activities	28	62,832	-	-	62,832	65,774
		<b>541,808</b>	<b>-</b>	<b>23,118</b>	<b>564,926</b>	<b>547,438</b>
<b>Total</b>		<b>842,074</b>	<b>-</b>	<b>23,118</b>	<b>865,192</b>	<b>770,852</b>
<b>Net income / expenditure</b>		<b>(91,265)</b>	<b>-</b>	<b>35,858</b>	<b>(55,407)</b>	<b>293,513</b>
<b>Transfers between funds</b>						
				-	-	-
<b>Other recognised gains / (losses)</b>						
Gains/(Loss) on investment assets		53,240	-	-	53,240	(27,494)
		<b>(38,025)</b>	<b>-</b>	<b>35,858</b>	<b>(2,167)</b>	<b>266,019</b>
<b>BALANCES AT 1 JANUARY 2019</b>		729,757	58,497	59,585	847,839	581,820
<b>BALANCES AT 31 DECEMBER 2019</b>		<b>691,732</b>	<b>58,497</b>	<b>95,443</b>	<b>845,672</b>	<b>847,839</b>



**THE BRITISH DEER SOCIETY**  
**YEAR ENDED 31 DECEMBER 2019**  
**CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT**

	Notes	2019 £	Unaudited 2018 £
<b>INCOME</b>			
Subscriptions and Donations	2	367,159	689,664
Legacies	3	58,976	-
Training Income		156,378	137,448
Grants & Sponsorship	4	8,111	9,447
Branch Activities		33,954	32,500
Trading Income	6	83,622	84,125
Auctions & Draws		90,728	103,197
Investment Income	7	10,857	7,984
<b>Total Income</b>		<b>809,785</b>	<b>1,064,365</b>
<b>COST OF GENERATING FUNDS</b>			
Fund Raising Costs	28	58,948	67,719
Membership Marketing and Data Management	28	187,840	102,473
Trading Costs	28	53,478	53,222
<b>Charitable Activities</b>			
Research and Education	28	144,092	144,394
Technical & Advisory	28	88,197	86,237
Media & Publications	28	95,021	96,627
Training	28	174,784	154,406
Other Activities	28	62,832	65,774
<b>Total Cost of Generating Funds</b>		<b>865,192</b>	<b>770,852</b>
<b>Gains and Losses on Investments</b>		<b>53,240</b>	<b>(27,494)</b>
<b>Net (deficit) / surplus for the Year</b>		<b>(2,167)</b>	<b>266,019</b>

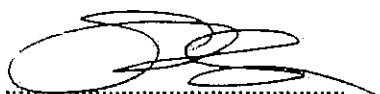
**THE BRITISH DEER SOCIETY**  
**GROUP BALANCE SHEET**  
**AS AT 31 DECEMBER 2019**  
Registered Company Number 03485785

	Note	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
<b>FIXED ASSETS</b>					
Tangible assets	29	<b>35,982</b>	<b>50,715</b>	<b>35,982</b>	<b>50,715</b>
<b>INVESTMENTS</b>	14	<b>564,341</b>	<b>451,081</b>	<b>564,341</b>	<b>451,081</b>
<b>CURRENT ASSETS</b>					
Stocks	15	14,516	14,633	5,250	5,720
Debtors	16	75,258	75,509	61,839	66,613
Loans to Subsidiaries	6	-	-	10,000	10,000
Cash at bank and on hand	17	330,564	445,270	328,064	442,770
Total current assets		<b>420,338</b>	<b>535,412</b>	<b>405,153</b>	<b>525,103</b>
<b>CREDITORS: Amounts falling due within one year</b>	18	<b>151,708</b>	<b>163,496</b>	<b>146,573</b>	<b>163,237</b>
<b>NET CURRENT ASSETS</b>		<b>268,630</b>	<b>371,916</b>	<b>258,580</b>	<b>361,866</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>868,953</b>	<b>873,712</b>	<b>858,903</b>	<b>863,662</b>
<b>CREDITORS: Amounts falling due after more than one year</b>	19	<b>23,281</b>	<b>25,873</b>	<b>23,281</b>	<b>25,873</b>
<b>NET ASSETS</b>		<b>845,672</b>	<b>847,839</b>	<b>835,622</b>	<b>837,789</b>
Representing:					
<b>INCOME FUNDS</b>					
Restricted Funds	30	<b>95,443</b>	<b>59,585</b>	<b>95,443</b>	<b>59,585</b>
Unrestricted Funds:					
Designated funds	30	58,497	58,497	58,497	58,497
General fund	30	691,732	729,757	681,682	719,707
		<b>750,229</b>	<b>788,254</b>	<b>740,179</b>	<b>778,204</b>
<b>TOTAL FUNDS</b>		<b>845,672</b>	<b>847,839</b>	<b>835,622</b>	<b>837,789</b>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.



Signed on behalf of the Trustees: Mrs Sarah Gubbins

Approved by the Trustees: 27 March 2020

**THE BRITISH DEER SOCIETY**  
**CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

	<u>Note</u>	<u>2019</u>	<u>2018</u>
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	32a	(53,838)	314,415
<b>Cash flows from Investing activities:</b>			
Dividends, interest and rents from investments		10,857	7,984
Proceeds from sale of property, plant and equipment		229	1,200
Purchase of property, plant and equipment		(16,691)	(38,915)
Proceeds from sale of Investments		-	-
Purchase of investments		<u>(44,648)</u>	<u>(1,449)</u>
Net cash provided by (used in) investing activities		(50,253)	(31,180)
<b>Cash flows from financing activities:</b>			
Life membership subscriptions received		<u>3,600</u>	<u>1,290</u>
Net cash provided by (used in) financing activities		3,600	1,290
Change in cash and cash equivalents in the reporting period		(100,491)	284,525
Cash and cash equivalents at the beginning of the reporting period		535,765	251,240
Cash and cash equivalents at the end of the reporting period	32b	<u>£435,274</u>	<u>£535,765</u>

**THE BRITISH DEER SOCIETY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

**1 ACCOUNTING POLICIES**

**(a) Accounting Convention and Assumptions**

The Group and Charity financial statements have been prepared on the going concern basis under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

- (b) The Accounts comprise the consolidated financial statements of The British Deer Society and its wholly owned subsidiary, The British Deer Society (Sales & Services) Limited and consolidated on a line-by-line basis. They also include the results of all the Charity's Branches. The Charity has taken advantage of the exemptions afforded by section 398 of the Companies Act 2006 and has therefore not presented a separate Statement of Financial Activities or Income and Expenditure Account before consolidation.

**(c) Company Status**

The charity is a company limited by guarantee. The guarantor members of the company are the trustees/directors named on page 3. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per guarantor member of the charity.

**(d) Going Concern**

The trustees have reviewed the charity's financial position. As a result of its review the trustees believe that the charity is well placed to manage operational and financial risks.

Accordingly the trustees have a reasonable expectation that the Charity and Group have adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the annual financial statements.

**(e) Income**

All income is recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Income received in advance are deferred until entitlement to the income has arisen, at which time, it is credited to the statement of financial activities.

**(f) Subscriptions and Donations and Gift Aid and Covenant Tax Refunds**

Subscriptions and donations are accounted for on a receipts basis.

Included within donations in Note 2 are small individual amounts from former members whose membership has lapsed, but who continue to contribute to the Society at a level of less than the normal subscription.

Gift Aid and Covenant Tax Refunds are accounted for as receivable, based on the subscription income received in the year.

**(g) Life Membership**

Life members' subscriptions are allocated to income over 15 years.

**(h) Investments and Investment Income**

Quoted investments held directly by the Society are valued in the balance sheet at their market value at the year end. Gains and losses on disposal and revaluation of investments are credited or charged to the funds in which the assets are held.

**THE BRITISH DEER SOCIETY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2019**

**1 ACCOUNTING POLICIES**

**(i) Grants and Legacies receivable**

Grants and donations in respect of capital expenditure are credited against the cost of the assets to which they relate.

Grants and donations for specific purposes are accounted for as receivable and are treated as forming restricted funds.

Legacies are accounted for when it is reasonably certain that they will be received and the amounts receivable can be determined with sufficient reliability.

The Lonsdale Trust net Investment Income and related tax credits granted by the Trust are accounted for when receivable.

**(j) Expenditure**

Grants payable are accounted for in the period to which the payment relates.

Fund raising costs include the direct costs of fundraising events together with the costs of recruiting and servicing the Society's members.

Support costs represent the costs of the Society's office and administration staff in providing support to the Society's charitable activities and have been allocated in accordance with SORP 2019. Governance Costs represent the costs incurred in connection with the management of the Charity's assets by the Trustee/Directors and the costs of compliance with constitutional, statutory and legal requirements.

All other expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay for that expenditure. Expenses have been allocated to the particular activity when the cost related directly to that activity or apportioned as per note 9.

**(k) Tangible Fixed assets**

Fixed assets are stated at historical cost less depreciation. The charity has not set a value below which assets are not capitalised. Depreciation is provided on all fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life: as follows:-

Computer and associated equipment	3 years
Office equipment and CRM	5 years
Films and library	5 years
Show equipment	5 years
Motor Vehicles	5 years
Leasehold premises over the period of the lease	14 years
Equipment held by branches	up to 5 years

**(l) Development Expenditure**

Expenditure on the projects have been capitalised and will be written off in accordance with generally accepted accounting practice over saleable life of the product.

**(m) Stock**

Stock is stated at the lower of cost or net realisable value.

**(n) Value Added Tax**

Irrecoverable VAT is included as part of the cost of the item to which it relates.

**(o) Fund Accounting**

Funds held by the charity are:

**Unrestricted general funds:-**

These are funds which can be used in accordance with the charitable objects of the charity at the discretion of the Trustees/Directors

**THE BRITISH DEER SOCIETY**  
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**(o) Fund Accounting(Continued)**

**Designated funds:-**

These are set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Funds equivalent to the Income earned from the fixed and current assets Investments pertaining to non restricted funds and the Income granted by the Lonsdale Trust are transferred from the general unrestricted fund to the designated funds each year.

Specific expenditure for the purposes specified by the designated funds are allocated directly to those funds each year.

**Restricted funds:-**

These are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

In accordance with the undertakings given in the BDS legacy leaflet all legacies since 2005 have been placed in a Restricted Endowment Fund. It is the Intention that the Income and if necessary the Capital, will only be used for the purposes of Education and or Research

**2 MEMBERS SUBSCRIPTIONS & DONATIONS**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Subscriptions	296,020	298,845
Donations	10,278	332,515
Donations received by Branches	625	1,250
Gift Aid Tax Recovered	60,236	57,054
Total members subscriptions and donations	<b>367,159</b>	<b>689,664</b>

**3 LEGACY & ENDOWMENT FUND RESTRICTED**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Legacies & Specific Donations	<b>58,976</b>	-

**4 GRANTS & SPONSORSHIP RECEIVABLE**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Sponsorship receivable	6,000	3,000
Grants for Research	-	4,000
Lonsdale Trust Income receivable	2,111	2,447
	<b>8,111</b>	<b>9,447</b>

The Lonsdale Trust is an independent Charitable Trust which exists to promote the interests of deer. The Trust holds an investment portfolio and the Trustees have exercised their discretion and granted the Society the trust income for 2019 and 2018

**5 COMMERCIAL TRADING OPERATIONS AND INVESTMENT IN TRADING SUBSIDIARIES**

The Society has one wholly owned subsidiary, The British Deer Society (Sales & Services) Limited a company incorporated in the United Kingdom and limited by guarantee.

The Trustee/ Directors of The British Deer Society are also the directors of The British Deer Society (Sales & Services) Limited and hence exercise control over its activities.

The trading subsidiary operates to trade in deer related, books, manuals, goods, souvenirs, stalkers insurance, and training education aids. Each year an amount of their profits are paid to The British Deer Society under Gift Aid. They also pay Interest on loans and any central bank overdraft. Audited accounts are filed with the Registrar of Companies.

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**6 COMMERCIAL TRADING OPERATIONS AND INVESTMENT IN TRADING SUBSIDIARIES**

	<b>BDS (S&amp;S) Ltd</b>	
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Total Income	83,622	84,125
Less Direct Expenditure	46,080	46,073
<b>Net Incoming Resources over Direct Expenditure</b>	<b>37,542</b>	<b>38,052</b>
<b>Other Expenditure</b>	<b>33,727</b>	<b>32,343</b>
<b>Administrative Costs</b>	<b>2,915</b>	<b>3,162</b>
<b>Profit/Loss before interest and taxation</b>	<b>900</b>	<b>2,547</b>
Interest	900	900
Profit after Interest and Taxation	-	1,647
Donation to Parent under Gift Aid	-	1,647
<b>Retained in Subsidiary</b>	<b>-</b>	<b>-</b>

	<b>BDS (S&amp;S) Ltd</b>	
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Retained Profit for the the Financial Year	-	-
Balances Brought Forward 1st January 2019	10,050	10,050
<b>Retained in Subsidiary</b>	<b>10,050</b>	<b>10,050</b>

The assets and liabilities of the subsidiary was as follows:-

	<b>BDS (S&amp;S) Ltd</b>	
	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Fixed assets	-	-
Net current assets	20,050	20,050
Liabilities Over one year		
Secured loan from parent	10,000	10,000
<b>Total net assets</b>	<b>10,050</b>	<b>10,050</b>

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**7 INVESTMENT INCOME**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Dividends received	10,169	7,198
Interest receivable	679	781
Received by Branches	9	5
<b>Total Investment Income</b>	<b>10,857</b>	<b>7,984</b>

**8 GOVERNANCE COSTS**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Audit	(1,250)	5,000
Independent Examination Fee and Other Services	3,600	3,000
Governance costs of subsidiaries	1,560	2,053
Legal and Professional Fees	1,861	3,098
Costs of the Board & Area Councils	941	9,920
AGM & Statutory Expenses	8,987	11,532
	<b>15,699</b>	<b>34,603</b>

**9 ANALYSIS OF SUPPORT AND GOVERNANCE COSTS**

The charity initially identifies the cost of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the key activities for raising funds and charitable activities (see note 28) in the year. Refer to the table below for the basis of apportionment and the analysis of the support and governance costs.

	General Support	Governance Function	Total £	Basis of Apportionment
Salaries and related costs	145,972	-	145,972	Allocated on time
General office expenses	115,983	-	115,983	Allocated based on usage
Accountancy fees	-	3,910	3,910	Governance
Legal and professional fees	-	1,861	1,861	Governance
AGM and meeting expenses	-	9,928	9,928	Governance
	<b>261,955</b>	<b>15,699</b>	<b>277,654</b>	



**THE BRITISH DEER SOCIETY**  
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**10 STAFF COSTS AND EMOLUMENTS**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Gross salaries	241,029	209,940
Employers National Insurance	21,662	19,147
Pension Contributions	21,289	10,078
Total staff costs and Emoluments	<u><b>283,980</b></u>	<u><b>239,165</b></u>

Average head count of employees

Technical	6	6
Support	4	4
Governance	-	-

There are no employees with emoluments above £60,000

The trustees neither received nor waived any emoluments during the year, however the following honoraria were payable as permitted under the governing document.

Out of pocket expenses were reimbursed to 8 (2018: 10) trustees as follows	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Travelling & Accommodation etc.	<u><b>10,233</b></u>	<u><b>11,215</b></u>

During the year the company purchased the part time services of Mr. J. Bruce as part time Scottish officer , from Bruce Countryside Developments. The total costs including travel etc. amounted to £ 10,618 (2018 £14,352) Mr J. Bruce is a director of Bruce Countryside Developments Ltd. Also during the year the company purchased the part time services of Mr. D.Griffith as a part time Course manager for £2,695 (2018: £1,344) and N Rout for £1,454 (2018: £1,526).

**11 INDEMNITY INSURANCE**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Charity and Charity Trustees Indemnity	<u><b>1,984</b></u>	<u><b>1,693</b></u>

The premiums above have been paid from charity funds to protect the Charity from loss arising from the neglect or defaults of its Trustees and Employees and to indemnify the trustees or other officers against the neglect or default on their part. This is in accordance with the specific provisions in the Articles

**THE BRITISH DEER SOCIETY**  
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**12 PENSION COSTS**

The charity operates a defined contributions scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The Society also pays a contribution to SIPP scheme on behalf of one employee.

The pension costs represent the contributions payable by the charity to the fund. In 2019 these amounted to £21,289 (2018 £10,078) There were no outstanding or prepaid contributions at the end of 2019

	2019 £	2018 £
During the year the following number of employees accrued retirement benefits under the Money Purchase scheme	6	6
During the year the following number of employees accrued retirement benefits under their SIPP scheme	1	1

**13 NET INCOME**

	2019 £	2018 £
Net Income is charged with following costs		
Depreciation	31,424	26,487
Auditor's Remuneration		
Fees for Audit Services	(1,250)	6,100
Fees for Accountancy and Other Services	5,160	4,053
Total Charges	<b>35,334</b>	<b>36,640</b>

**14 INVESTMENTS**

	2019		2018	
	Group Listed Investments	Charity Listed Investments	Group Listed Investments	Charity Listed Investments
Market value at beginning of year	451,081	451,081	391,513	391,513
Additions	57,222	57,222	80,000	80,000
Accumulation dividends	2,948	2,948	7,206	7,206
Investment management fees	(150)	(150)	(144)	(144)
Unrealised gains/(losses) on revaluation	53,240	53,240	(27,494)	(27,494)
Market value at end of year	<b>564,341</b>	<b>564,341</b>	<b>451,081</b>	<b>451,081</b>
Investment comprise:				
Listed on the UK Stock Exchange	459,631	459,631	360,586	360,586
Cash deposits	104,710	104,710	90,495	90,495
Cost at end of year	<b>496,736</b>	<b>496,736</b>	<b>436,566</b>	<b>436,566</b>

The trading subsidiary The British Deer Society (Sales & Services) Limited is limited by guarantee and, as such has no share capital. Therefore the investment cost of the subsidiary in the charity's investments is nil.

**15 STOCKS**

	Group 2019 £	Group 2018 £	Charity 2019 £	Charity 2018 £
Goods for Resale	14,516	14,633	5,250	5,720
See Note 1 (k)				

**THE BRITISH DEER SOCIETY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
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**16 DEBTORS**

	<b>Group 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2019 £</b>	<b>Charity 2018 £</b>
Trade Debtors	2,247	17,666	458	18,112
Other Debtors	41,610	22,966	41,610	22,966
Prepaid Expenses	29,461	27,903	17,831	18,561
Taxation	1,940	6,974	1,940	6,974
<b>Total Debtors</b>	<b>75,258</b>	<b>75,509</b>	<b>61,839</b>	<b>66,613</b>

**17 BANK and CASH**

	<b>Group 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2019 £</b>	<b>Charity 2018 £</b>
Premium Account	78,135	184,444	78,135	184,444
Cash In Hand and at Bank	252,429	260,826	249,929	258,326
<b>Total Bank and Cash</b>	<b>330,564</b>	<b>445,270</b>	<b>328,064</b>	<b>442,770</b>

**18 CREDITORS, AMOUNTS FALLING DUE WITHIN  
ONE YEAR**

	<b>Group 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2019 £</b>	<b>Charity 2018 £</b>
Trade Creditors	38,665	62,644	34,563	59,032
Taxes and Other Social Security Costs	6,412	868	5,821	-
Other Creditors	6,779	6,779	6,779	6,779
Accruals	40,332	40,493	38,472	38,193
Life Subscription Fund under one year	3,492	3,613	3,492	3,613
Amounts owing to Subsidiaries	-	-	1,418	6,521
Deferred Income	56,028	49,099	56,028	49,099
<b>Total</b>	<b>151,708</b>	<b>163,496</b>	<b>146,573</b>	<b>163,237</b>

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**19 CREDITORS, AMOUNTS FALLING DUE OVER ONE YEAR**

	<b>Group 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2019 £</b>	<b>Charity 2018 £</b>
Life Membership Fund	10,981	11,073	10,981	11,073
Deferred Income	12,300	14,800	12,300	14,800
	<b>23,281</b>	<b>25,873</b>	<b>23,281</b>	<b>25,873</b>

**20 LIFE MEMBERSHIP FUND**

	<b>Group 2019 £</b>	<b>Group 2018 £</b>	<b>Charity 2019 £</b>	<b>Charity 2018 £</b>
Opening Balance	14,686	17,225	14,686	17,225
Amount deferred in the Year	3,600	1,290	3,600	1,290
Amount released in the Year	(3,813)	(3,829)	(3,813)	(3,829)
Closing Balance	<b>14,473</b>	<b>14,686</b>	<b>14,473</b>	<b>14,686</b>
Under One Year	3,492	3,613	3,492	3,613
Over One Year	10,981	11,073	10,981	11,073
Total	<b>14,473</b>	<b>14,686</b>	<b>14,473</b>	<b>14,686</b>

See Note 1(e) and Note 21

**21 ANALYSIS OF CHARITY GROUP NET ASSETS BETWEEN FUNDS**

<b>Group</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>General Funds</b>	<b>Group 2019 £</b>	<b>Group 2018 £</b>
Fund Balances at 31st December 2019 are represented by					
Tangible Fixed Assets	-	-	35,982	35,982	50,715
Investments	-	-	564,341	564,341	451,081
Bank and Cash	95,443	58,497	176,624	330,564	445,270
Current Assets	-	-	89,774	89,774	90,142
Current Liabilities	-	-	(151,708)	(151,708)	(163,496)
Long Term Liabilities	-	-	(23,281)	(23,281)	(25,873)
	<b>95,443</b>	<b>58,497</b>	<b>691,732</b>	<b>845,672</b>	<b>847,839</b>

**THE BRITISH DEER SOCIETY**  
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**22 ANALYSIS OF CHARITY NET ASSETS BETWEEN FUNDS**

Charity	Restricted Funds	Designated Funds	General Funds	Charity 2019 £	Charity 2018 £
Fund Balances at 31st December 2019 are represented by :					
Tangible Fixed Assets	-	-	35,982	35,982	50,715
Investments	-	-	564,341	564,341	451,081
Bank and Cash	95,443	58,497	174,124	328,064	442,770
Current Assets	-	-	77,089	77,089	82,333
Current Liabilities	-	-	(146,573)	(146,573)	(163,237)
Long Term Liabilities	-	-	(23,281)	(23,281)	(25,873)
	<b>95,443</b>	<b>58,497</b>	<b>681,682</b>	<b>835,622</b>	<b>837,789</b>

**23 GENERAL, DESIGNATED AND RESTRICTED FUNDS**

*There was one restricted fund held by the Branches created in 2004*

*The J Taylor Page Bursary Fund is a restricted fund, the income from which is used to provide an annual bursary or bursaries in the funds name. The fund originated from the receipt of a legacy from the estate of Jim Taylor Page in 2000 which was matched by an equal transfer from the unrestricted general funds of the Charity.*

A new fund was established in 2012 for staff contingencies.

**Grants for specific research projects have been received in 2019.**

The above policies are reviewed annually.

The Charity operates a policy of aiming to hold at least six months expenditure in its general fund.

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**24 ULTIMATE CONTROL**

The ultimate control lies with the subscribing members of The British Deer Society.

**25 SHARE CAPITAL**

The company is limited by guarantee and as such has no share capital

**26 RELATED PARTY TRANSACTIONS**

*Deer Management Qualifications Limited*

This, a not for profit company, is a provider of accreditation for qualifications in the management of deer. The British Deer Society is one of several organisations who provide training within the scope of this accreditation. This is at arms length and in line with their normal trading agreement.

Income receivable for the supply of assessment material is dealt with in The British Deer Society Charity.

During the year the Charity paid DMQ £20,930 (2018 £21,090) in respect of registration fees.

Mr D Griffith is a Director of DMQ and is also a Director of The British Deer Society. No remuneration or benefits are received in respect of the duties undertaken.

*The Deer Initiative*

This is an incorporated charity of which The British Deer Society is a founding member.

During the year a subscription fee of £1,500 (2018 £1,500) was paid to Deer Initiative which provides assistance with their running costs.

Mr D Griffith is a Director of The Deer Initiative and is also a Director of The British Deer Society. No remuneration or benefits are received in respect of the duties undertaken.

*The Lonsdale Trust*

The following trustees of this trust, which granted the Society the trust income for the year (see note 4) are also directors of The British Deer Society.

Mrs S. Gubbins and Professor R. Putman.

The Lonsdale Trust currently has a total of six trustees

**27 POST BALANCE SHEET EVENTS**

As at 27 March 2020 the world is attempting to manage the spread of coronavirus. Governments globally are initiating measures to contain the spread of the virus. The United Kingdom is currently in emergency measures and there are significant restrictions on the movement of people. The virus has already impacted on the valuation of our equity investments and is likely to result in a global recession. Operationally the emergency measures severely impact on the charity's ability to operate as we would under normal circumstances.

The charity is fortunate that it had £435,274 of cash reserves as at 31 December 2019, in addition to our equity investments. While £153,940 of these reserves relate to restricted or designated funds this still leaves a significant balance to cushion the charity from the exceptional circumstances that exist today.

The trustees and senior management are working to minimise the impact of the exceptional challenges that face the charity and are confident that we will be able to overcome the short term operational differences that are currently affecting the charity's operations.

**THE BRITISH DEER SOCIETY**  
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**28 ANALYSIS OF EXPENDITURE**

	Activities undertaken directly £	Support costs £	Total 2019 £	Total 2018 £
<b>Costs of Generating funds</b>				
Direct costs of fundraising events	23,162	35,786	58,948	67,719
Membership Marketing and Data Management	133,543	54,297	187,840	102,473
Trading	53,478	-	53,478	53,222
<b>TOTAL COSTS OF GENERATING FUNDS</b>	<b>210,183</b>	<b>90,083</b>	<b>300,266</b>	<b>223,414</b>
<b>Charitable activities</b>				
Research & Public Education	74,678	69,414	144,092	144,394
Technical and advisory	2,741	85,456	88,197	86,237
Media and Publications	73,426	21,595	95,021	96,627
Training	174,784	-	174,784	154,406
Other Activities	51,726	11,106	62,832	65,774
	<b>377,355</b>	<b>187,571</b>	<b>564,926</b>	<b>547,438</b>
<b>TOTAL CHARITABLE ACTIVITIES</b>	<b>587,538</b>	<b>277,654</b>	<b>865,192</b>	<b>770,852</b>

**29 Tangible Fixed Assets**

**GROUP & CHARITY**

	Short Leasehold Premises £	Office £	Computer £	Education & Trg £	CRM & Website £	Motor Vehicle £	Branch Assets £	Total £
<b>COST</b>								
1st January 2019	102,619	24,245	21,777	32,351	63,237	24,883	47,430	316,542
Additions	-	1,211	2,380	-	10,600	-	2,500	16,691
Disposals	-	-	(1,198)	-	-	-	-	(1,198)
31st December 2019	<u>102,619</u>	<u>25,456</u>	<u>22,959</u>	<u>32,351</u>	<u>73,837</u>	<u>24,883</u>	<u>49,930</u>	<u>332,035</u>
<b>Depreciation</b>								
1st January 2019	95,616	21,991	17,825	26,148	59,237	4,977	40,033	265,827
Charge	7,002	2,022	4,286	2,123	7,534	4,957	3,500	31,424
Disposals	-	-	(1,198)	-	-	-	-	(1,198)
31st December 2019	<u>102,618</u>	<u>24,013</u>	<u>20,913</u>	<u>28,271</u>	<u>66,771</u>	<u>9,934</u>	<u>43,533</u>	<u>296,053</u>
<b>Net book value</b>								
31st December 2019	<u>1</u>	<u>1,443</u>	<u>2,046</u>	<u>4,080</u>	<u>7,066</u>	<u>14,949</u>	<u>6,397</u>	<u>35,982</u>
31st December 2018	<u>7,003</u>	<u>2,254</u>	<u>3,952</u>	<u>6,203</u>	<u>4,000</u>	<u>19,906</u>	<u>7,397</u>	<u>50,715</u>

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**30 GENERAL, DESIGNATED AND RESTRICTED FUNDS**

**CHARITY ONLY**

	Balance 1st January £	Transfers £	Income £	Expenditure £	Gains £	Balance 31st Dec. £
General Fund	642,271	-	659,487	749,406	53,240	605,592
Funds held by Branches	77,436	-	37,844	39,190	-	76,090
Total of General Fund	719,707	-	697,331	788,596	53,240	681,682
<b>Designated</b>						
Staff Contingency Fund	40,000	-	-	-	-	40,000
Education and Research Fund	18,497	-	-	-	-	18,497
	58,497	-	-	-	-	58,497
<b>Restricted</b>						
J.Taylor Page Bursary	53,325	-	-	295	-	53,030
Legacy Endowment Fund	5,800	-	58,976	22,823	-	41,953
Research Projects	-	-	-	-	-	-
Branch Funds	460	-	-	-	-	460
	59,585	-	58,976	23,118	-	95,443
	<b>837,789</b>	<b>-</b>	<b>756,307</b>	<b>811,714</b>	<b>53,240</b>	<b>835,622</b>

**30 GENERAL, DESIGNATED AND RESTRICTED FUNDS**

**GROUP**

	Balance 1st January £	Transfers £	Income £	Expenditure £	Gains £	Balance 31st Dec. £
General Fund	642,271	-	629,343	719,262	53,240	605,592
Funds held by Branches	77,436	-	37,844	39,190	-	76,090
Funds held by Subsidiary	10,050	-	83,622	83,622	-	10,050
Total of General Fund	729,757	-	750,809	842,074	53,240	691,732
<b>Designated</b>						
Staff Contingency Fund	40,000	-	-	-	-	40,000
Education and Research Fund	18,497	-	-	-	-	18,497
	58,497	-	-	-	-	58,497
<b>Restricted</b>						
J.Taylor Page Bursary	53,325	-	-	295	-	53,030
Legacy Endowment Fund	5,800	-	58,976	22,823	-	41,953
Research Projects	-	-	-	-	-	-
Branch Funds	460	-	-	-	-	460
	59,585	-	58,976	23,118	-	95,443
	<b>847,839</b>	<b>-</b>	<b>809,785</b>	<b>865,192</b>	<b>53,240</b>	<b>845,672</b>

**31 CAPITAL COMMITMENTS**

There are no major capital commitments this year.



**THE BRITISH DEER SOCIETY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
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**32 NOTES TO THE CASH FLOW STATEMENT**

**2019**

**2018**

**a. Reconciliation of net Income / (expenditure) to net cash flow from operating activities**

Net Income / (expenditure for the reporting period (as per the statement of financial activities)	(2,167)	266,019
Depreciation charges	31,424	26,486
(Gains) / losses on Investments	(53,240)	27,494
Dividends, interest and rents from Investments	(10,857)	(7,984)
Loss / (profit) on sale of fixed assets	(229)	(1,200)
Life membership Income	(3,813)	(3,829)
(Increase) / decrease in stocks	117	4,469
(Increase) / decrease in debtors	251	5,200
Increase/ (decrease) in creditors	(15,324)	(2,240)
Net cash provided by (used in) operating activities	<u>(53,838)</u>	<u>314,415</u>

**b. Analysis of cash and cash equivalents**

Brokers' deposit accounts	104,710	90,495
Cash at bank and in hand	330,564	445,270
Total cash and cash equivalents	<u>435,274</u>	<u>535,765</u>

**THE BRITISH DEER SOCIETY**  
**GROUP STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted Funds General Fund £	Designated Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>Income from:</b>						
<b>Donations and legacies</b>						
Members subscriptions and Donations	2	689,664	-	-	689,664	349,386
Legacies & Specific Donations	3	-	-	-	-	5,800
Grants and Sponsorship	4	9,447	-	-	9,447	45,272
<b>Total Donations and Legacies</b>		<b>699,111</b>	<b>-</b>	<b>-</b>	<b>699,111</b>	<b>400,458</b>
<b>Other Trading Activities</b>						
Fundraising events Auctions and Draws		103,197	-	-	103,197	105,830
Trading Income	6	84,125	-	-	84,125	77,192
<b>Total Other Trading Activities</b>		<b>187,322</b>	<b>-</b>	<b>-</b>	<b>187,322</b>	<b>183,022</b>
<b>Charitable Activities</b>						
Training Income		137,448	-	-	137,448	132,796
Branch Activities		32,500	-	-	32,500	36,601
<b>Investments</b>	7	7,984	-	-	7,984	3,766
<b>Total Income</b>		<b>1,064,365</b>	<b>-</b>	<b>-</b>	<b>1,064,365</b>	<b>756,643</b>
<b>Expenditure on:</b>						
<b>Raising Funds</b>						
Direct costs of fundraising events	28	67,719	-	-	67,719	49,292
Membership Marketing and Data Management	28	102,473	-	-	102,473	84,149
Trading	28	53,222	-	-	53,222	52,591
		<b>223,414</b>	<b>-</b>	<b>-</b>	<b>223,414</b>	<b>186,032</b>
<b>Charitable activities</b>						
Research & Public Education	28	133,394	-	11,000	144,394	92,582
Technical and advisory	28	86,237	-	-	86,237	75,776
Media and Publications	28	96,627	-	-	96,627	99,024
Training	28	154,406	-	-	154,406	138,530
Other Activities	28	65,774	-	-	65,774	100,731
		<b>536,438</b>	<b>-</b>	<b>11,000</b>	<b>547,438</b>	<b>506,643</b>
<b>Total</b>		<b>759,852</b>	<b>-</b>	<b>11,000</b>	<b>770,852</b>	<b>692,675</b>
<b>Net income / expenditure</b>		<b>304,513</b>	<b>-</b>	<b>(11,000)</b>	<b>293,513</b>	<b>63,968</b>
<b>Transfers between funds</b>		<b>(30,000)</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains / (losses)</b>						
Gains/(Loss) on investment assets		(27,494)	-	-	(27,494)	16,014
		<b>247,019</b>	<b>30,000</b>	<b>(11,000)</b>	<b>266,019</b>	<b>79,982</b>
<b>BALANCES AT 1 JANUARY 2018</b>		<b>482,738</b>	<b>28,497</b>	<b>70,585</b>	<b>581,820</b>	<b>501,838</b>
<b>BALANCES AT 31 DECEMBER 2018</b>		<b>729,757</b>	<b>58,497</b>	<b>59,585</b>	<b>847,839</b>	<b>581,820</b>