

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**For The Year Ended 30 June 2023**  
**for**  
**British Lichen Society**

Bromhead  
Harscombe House  
1 Darklake View  
Plymouth  
Devon  
PL6 7TL



**Contents of the Financial Statements**  
**For The Year Ended 30 June 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 15</b>
<b>Detailed Statement of Financial Activities</b>	<b>16 to 17</b>



**British Lichen Society**  
**Report of the Trustees**  
**For The Year Ended 30 June 2023**

This report complies with the Charities Act 2011, the charity's constitution and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The British Lichen Society is a Charitable Incorporated Organisation (CIO), governed by constitution approved in 2019. It was established on 23 April 2021 to take forward the work of British Lichen Society, an unincorporated organisation (registered number 228850), it began these activities on 1 July 2021.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The objectives of the Society are:

- To promote for the benefit of the public the conservation of lichens and their habitats, and to raise awareness of them, including through publications, meetings, workshops and support importance and significance of lichens in the environment.
- For the public benefit to advance education in the study of lichens, especially in relation to those of the British Isles, including through publications, meetings, workshops and support for academic research.

### **Significant activities**

1. The Society publishes two periodicals: The Lichenologist is published six times a year and is a highly respected international scientific journal while the Bulletin is published twice a year with accounts of Society activities, lichen records and information for members.
2. The Society normally organises three field meetings a year and usually at least one specialist workshop for members.
3. The Society maintains two databases of lichen records, the Lichen Mapping Scheme which holds distribution data, and a Recorder database which holds the details of each record. National agencies and others have a requirement for this information which the Society is in a unique position to provide.
4. The Society offers awards and grants to members to support the study of lichens and lichenology including attendance at field meetings, courses and workshops for students and other workers with limited financial means, principally via the Wallace-Burnet-Gilbert Fund. The Society also provides summer vacation scholarships, overseas members' travel awards and grants for small ecological projects. Grants from the Tom Chester Bequest are offered to schools or colleges involving students in lichen projects.
5. The Society provides partnership funding for projects that are in line with the Society's objectives.
6. The Society maintains a library from which members may borrow publications and a herbarium from which specimens may be borrowed.
7. The Society works closely through its committees and members with other relevant organisations and funding bodies, for example the Field Studies Council, Plantlife, Natural England, Scottish Natural Heritage (SNH), Natural Resources Wales, the Royal Society of Biology and the Linnean Society.

### **Public benefit**

The trustees consider they have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

### **Charitable purposes**

Of the 12 specific purposes listed in the Charities Act 2011, the Society's work is covered by the following:

- The advancement of the arts, culture, heritage or science.
- The advancement of environmental protection or improvement.
- The advancement of education.

### **Key Strategies**

- To publish work relating to lichens in the Society's own and other publications.
- To facilitate the exchange of information among lichenologists by means of field meetings, workshops, conferences, lectures, exhibitions and other means.
- To promote education and awareness of lichens and to support the training of lichenologists.
- To assist in the maintenance of adequate collections of British lichens in public herbaria.
- To develop and maintain databases of information on lichens in Britain.
- To maintain a library of books and lichenological journals.
- To promote the views of the Society on matters relating to lichens at local and national levels.
- The above information is expounded more fully in the Constitution (2019).



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**British Lichen Society**  
**Report of the Trustees**  
**For The Year Ended 30 June 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

1. The Lichenologist volume 54 (2022) was published according to plan with six parts totalling 390 pages. Two issues of the Bulletin, circulated to members, were also produced.
2. The revision of the Society's publication 'Lichens of Great Britain and Ireland' (2009) continued with nine parts being produced during the year. This means that there are now 33 parts together with a draft revised glossary on the Society's website and these are all available to the general public without charge.
3. Two field meetings were held during the year, in Cornwall in October 2022 and in the Southern Uplands (based at Moffat) in April 2023. A winter workshop was held at Scarborough in February 2023. In August 2022 a number of field trips took place, including one at Hampton Park, to remember Frank Dobson and acknowledge his major contribution to lichenology.
4. A series of online educational meetings with a particular emphasis on supporting those of the general public with basic identification skills, initiated during the Covid pandemic, continues to flourish.
5. Additionally, there are 11 local lichen groups meeting regularly in different parts of the country.
6. The BLS database continues to grow, and now contains almost 2.2 million lichen records for England, Scotland and Wales. The database is maintained by volunteers. All the records are publicly accessible through the NBN Atlas.
7. The Society awarded grants totalling £7,927, three from the Wallace-Burnet-Gilbert Fund to support the attendance of three members at field meetings, one a Small Ecological Project grant, one to contribute to a survey of pollarded Ash trees, a Peter James award and a combined field trip/workshop to develop the lichenology knowledge of members who have 'graduated' from beginners groups.
8. The Society continued its project to digitise and make to members 'Grey Literature', that is unpublished reports and surveys of lichens.
9. The Society's website has been further developed and modernised during the year.
10. International collaboration at a professional level continues to flourish and is diverse.

**Fundraising activities**

The British Lichen Society does not actively raise funds from the public and does not employ fund raising agencies, street fund raisers or undertake telephone fund raising programs. The charity does receive ad-hoc donations and legacies from the general public.

**FINANCIAL REVIEW**

**Financial position**

The income from charitable activities for the year was £157,472 (2022: £115,092)

Net income for the year, after charitable activities and costs associated with fund raising was £20,162 (2022: £14,053).

At the end of the financial year reserves were £671,977 (2022: £651,815) with £7,927 (2022: £7,941) being restricted funds.

Profit from the Proprietor share of The Lichenologist volume 54 (2022) was £73,554 (2022: £69,408) with £21,459 (2022: £23,437) being contributed by the British Lichen Society. The current year also includes profits from the proprietor share of The Lichenologist volume 55 (2023) in respect of the two of six issues completed by 30 June 2023.

It should be noted that this total income includes £1,280 (2022: £1,590) from sales of digitalised journal content.

**Principal funding sources**

The principal sources of funding year on year are Members' subscriptions and the Proprietor's share of The Lichenologist publication.

**Reserves policy**

It is the policy of the Society to maintain sufficient unrestricted reserves for the Society to be in a position to absorb setbacks and take advantage of change and opportunities and to meet its project obligations. A review of reserves was undertaken during the year and it was concluded that the charity has sufficient reserves to continue for a minimum of three years should sources of income dramatically decrease.



**British Lichen Society**  
**Report of the Trustees**  
**For The Year Ended 30 June 2023**

**FUTURE PLANS**

1. The Society will continue to support the study and conservation of lichens by means of publications, grants, field meetings and courses.
2. A small team of members will continue to co-ordinate and work upon a third version of 'The Lichens of Great Britain & Ireland'.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes a Charity Incorporated Organisation (CIO). It was an unincorporated charity until 30 June 2021 after which it became a CIO.

The Society's governing document is the Constitution, which was approved in 2019 and came into force on 1 July 2021 with the creation of the CIO.

**Recruitment and appointment of new trustees**

Trustees are elected at the Society's AGM and serve a period of three years. The President and Vice-President each serve a term of two years. Other Officers serve a term of one year.

**Organisational structure**

The officers of the Society are the President, the Vice-President, the Secretary, the Treasurer, the Senior Editors, the Bulletin Editor, Data Manager, Field Meetings Secretary, Curator, Librarian, Archivist, Webmaster and the Chairs of the Conservation Committee, Data Committee and Education & Promotions Committee.

The committees report to each Council meeting. The following report in person to the Council meeting prior to the AGM and at other times through the appropriate Chair: Field Meetings Secretary, Mapping Recorder, Database Manager, Archivist, Curator, Librarian and Webmaster.

Decisions pertaining to charitable status are discussed at Council and voted upon if necessary. Major decisions that involve the whole membership are discussed and voted upon at the AGM.

The Council includes officers and trustees and meets three times a year. The trustees may meet separately but in the year in question it was not felt that there were any issues that required this.

**Induction and training of new trustees**

New trustees are provided with the Charity Commission's publication "The Essential Trustee" and asked to read it to understand their responsibilities and obligations under charity law. As members of the Society they will possess a copy of the Constitution and the latest Trustees' Annual Report. The function and organisation of Council is also explained in a document 'Roles and Responsibilities'.

**Relationships with other bodies**

- The Society is a member of the Royal Society of Biology and is represented at appropriate meetings of this organisation.
- The Society is an Associate Member of the National Biodiversity Network Trust.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Council annually considers risks to which the Society might be exposed. The Society has Public Liability Insurance and Trustee Liability Insurance to mitigate the risks to which it is exposed.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE025895 (England and Wales)

**Registered Charity number**

1194213

**Registered office**

Royal Society of Biology  
1 Naoroji Street  
London  
WC1X 0GB



**British Lichen Society**  
**Report of the Trustees**  
**For The Year Ended 30 June 2023**

**Trustees**

Dr P F Cannon  
Dr J Allinson  
Dr H Plaisier (replaced by rotation 4.3.23)  
Dr J Simkin  
J F Skinner (replaced by rotation 4.3.23)  
Dr G S Weerakoon  
Dr E Gaya Belles (replaced by rotation 4.3.23)  
Dr R Yahr  
S J King (appointed 4.3.23)  
D Wright (appointed 4.3.23)  
P Whelan (appointed 4.3.23)  
A M Cross (appointed 4.3.23)

**Independent Examiner**

Bromhead  
Harscombe House  
1 Darklake View  
Plymouth  
Devon  
PL6 7TL

**Officers**

Mr N A Sanderson  
Dr F Newbery  
Mrs E Smith  
Mr D Wright  
Dr C Ellis  
Dr L Myllys  
Mrs M Putnam  
Mr B W Edwards  
Dr P F Cannon  
Dr J Simkin  
Ms A Windle  
Mr R Griffiths  
Mr G Boswell  
Mr J Skinner  
Mr R K Brinklow  
Ms T Greenaway  
Prof M R D Seaward  
Mr C Cant

President  
Vice President  
Council Secretary  
Treasurer  
Lichenologist Editor  
Lichenologist Editor  
Bulletin Editor  
Chair of Conservation Committee  
Chair of Data Committee  
Data Manager  
Joint Chair of Education and Promotions Committee  
Joint Chair of Education and Promotions Committee  
Field Meetings Secretary  
Communications Secretary  
Curator  
Librarian  
Mapping Recorder & Archivist  
Webmaster

**Professional Advisers**

CAF Bank, King's Hill, West Malling, Kent, ME19 4TA  
The Co-operative Bank plc, 1 Bolton Street, Manchester, M60 4EP

Member subscriptions services are provided by The Royal Society of Biology, 1 Naoroji Street, London, WC1X 0GB

**Specific Investment Powers**

The charity's investment powers are conferred by the Trustees Act 2000 and the Charities Act 2011.

**ACKNOWLEDGEMENTS**

I would like to thank all the officers and members who have contributed to the impressive list of achievements above and for their contributions to ongoing projects.

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

.....  
Dr P F Cannon - Trustee



**Independent Examiner's Report to the Trustees of**  
**British Lichen Society**

**Independent examiner's report to the trustees of British Lichen Society ('the Charitable Incorporated Organisation')**

I report to the charity trustees on my examination of the accounts of the Charitable Incorporated Organisation for the year ended 30 June 2023.

**Responsibilities and basis of report**

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charitable Incorporated Organisation as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

James Groves FCA

Bromhead  
Harscombe House  
1 Darklake View  
Plymouth  
Devon  
PL6 7TL

Date: .....



**British Lichen Society**

**Statement of Financial Activities  
For The Year Ended 30 June 2023**

	Notes	Unrestricted funds £	Restricted funds £	30.6.23 Total funds £	30.6.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	4				
Membership and promotion of the Society		27,848	-	27,848	24,339
Lichenologist		117,589	-	117,589	80,868
Other trading activities	2	9,266	-	9,266	9,791
Investment income	3	2,727	-	2,727	94
Other income		42	-	42	-
<b>Total</b>		<b>157,472</b>	<b>-</b>	<b>157,472</b>	<b>115,092</b>
<b>EXPENDITURE ON</b>					
Raising funds		8,911	-	8,911	9,047
<b>Charitable activities</b>	5				
Membership and promotion of the Society		72,277	14	72,291	47,229
Lichenologist		56,108	-	56,108	44,763
<b>Total</b>		<b>137,296</b>	<b>14</b>	<b>137,310</b>	<b>101,039</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>20,176</b>	<b>(14)</b>	<b>20,162</b>	<b>14,053</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		643,874	7,941	651,815	637,762
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>664,050</b>	<b>7,927</b>	<b>671,977</b>	<b>651,815</b>

The notes form part of these financial statements



**British Lichen Society**

**Balance Sheet**  
**30 June 2023**

	Notes	Unrestricted funds £	Restricted funds £	<b>30.6.23 Total funds £</b>	30.6.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	<b>1,397</b>	-	<b>1,397</b>	800
<b>CURRENT ASSETS</b>					
Stocks	14	<b>5,057</b>	-	<b>5,057</b>	3,585
Debtors	15	<b>294</b>	-	<b>294</b>	60,333
Cash at bank and in hand		<b>736,481</b>	<b>7,927</b>	<b>744,408</b>	603,236
		<b>741,832</b>	<b>7,927</b>	<b>749,759</b>	667,154
<b>CREDITORS</b>					
Amounts falling due within one year	16	<b>(77,314)</b>	-	<b>(77,314)</b>	(14,236)
<b>NET CURRENT ASSETS</b>		<b>664,518</b>	<b>7,927</b>	<b>672,445</b>	652,918
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>665,915</b>	<b>7,927</b>	<b>673,842</b>	653,718
<b>CREDITORS</b>					
Amounts falling due after more than one year	17	<b>(1,865)</b>	-	<b>(1,865)</b>	(1,903)
<b>NET ASSETS</b>		<b>664,050</b>	<b>7,927</b>	<b>671,977</b>	651,815
<b>FUNDS</b>	18				
Unrestricted funds				<b>664,050</b>	643,874
Restricted funds				<b>7,927</b>	7,941
<b>TOTAL FUNDS</b>				<b>671,977</b>	651,815

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

.....  
P F Cannon - Trustee



## **British Lichen Society**

### **Notes to the Financial Statements** **For The Year Ended 30 June 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the CIO, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees have considered the charities financial position and concluded that, in light of the reserves available and continuing surpluses achieved, there are no material uncertainties about the charity's ability to continue as a going concern.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Unrestricted Income is used towards meeting any of the charitable objects at the discretion of the Trustees.

Restricted Income is allocated against resources for a specific purpose.

##### **Expenditure**

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

Grants payable are payments made to third parties in furtherance of the charitable objects.

At the beginning of the current accounting period there were three grants available to members; Tom Chester Award, Lobarian Research and Ash Dieback. As of the balance sheet date however the Lobarian Research grant, which related to a restricted fund, has been fully utilised.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. Support costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

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

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds within the unrestricted funds category are amounts set aside for a particular purpose by the trustees

Restricted funds 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.



**British Lichen Society**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 June 2023**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	<b>30.6.23</b>	30.6.22
	<b>£</b>	<b>£</b>
Sales of publications	<b><u>9,266</u></b>	<b><u>9,791</u></b>

**3. INVESTMENT INCOME**

	<b>30.6.23</b>	30.6.22
	<b>£</b>	<b>£</b>
Deposit account interest	<b><u>2,727</u></b>	<b><u>94</u></b>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		<b>30.6.23</b>	30.6.22
		<b>£</b>	<b>£</b>
Members' subscriptions	Activity Membership and promotion of the Society	<b>20,277</b>	18,458
Field meeting receipts	Membership and promotion of the Society	<b>1,453</b>	5,581
Workshops	Membership and promotion of the Society	<b>6,118</b>	300
Receipts from Lichenologist	Lichenologist	<b><u>117,589</u></b>	<b><u>80,868</u></b>
		<b><u>145,437</u></b>	<b><u>105,207</u></b>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities £	Support costs (see note 6) £	Totals £
Membership and promotion of the Society	<b>59,399</b>	<b>7,927</b>	<b>4,965</b>	<b>72,291</b>
Lichenologist	<b><u>56,108</u></b>	<b>-</b>	<b>-</b>	<b><u>56,108</u></b>
	<b><u>115,507</u></b>	<b><u>7,927</u></b>	<b><u>4,965</u></b>	<b><u>128,399</u></b>

**6. SUPPORT COSTS**

	Governance costs £
Membership and promotion of the Society	<b><u>4,965</u></b>

**7. NET INCOME/(EXPENDITURE)**

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

	<b>30.6.23</b>	30.6.22
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b><u>235</u></b>	<b><u>266</u></b>



**British Lichen Society**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 June 2023**

**8. INDEPENDENT EXAMINERS REMUNERATION**

	<b>30.6.23</b>	30.6.22
	<b>£</b>	<b>£</b>
Fees payable to the charity's auditors for the audit of the charity's financial statements	<b>630</b>	599
Other non-audit services	<b><u>3,694</u></b>	<u>2,795</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

**Trustees' expenses**

Expenses were reimbursed to five trustees for meeting, administrative, postage, stationery and database costs amounting to £1,848 (2022: £928).

**10. STAFF COSTS**

The average number of employees during the year was NIL (2022: NIL).

No employees received received emoluments and/or benefits (excluding employer pension costs) of more than £60,000 during the year.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Membership and promotion of the Society	24,339	-	24,339
Lichenologist	80,868	-	80,868
Other trading activities	9,791	-	9,791
Investment income	<u>94</u>	<u>-</u>	<u>94</u>
<b>Total</b>	<u>115,092</u>	<u>-</u>	<u>115,092</u>
<b>EXPENDITURE ON</b>			
Raising funds	9,047	-	9,047
<b>Charitable activities</b>			
Membership and promotion of the Society	47,229	-	47,229
Lichenologist	<u>44,763</u>	<u>-</u>	<u>44,763</u>
<b>Total</b>	<u>101,039</u>	<u>-</u>	<u>101,039</u>
<b>NET INCOME</b>	14,053	-	14,053
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>629,821</u>	<u>7,941</u>	<u>637,762</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>643,874</u></u>	<u><u>7,941</u></u>	<u><u>651,815</u></u>



**British Lichen Society**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 June 2023**

**12. CHARITY RECONSTRUCTION**

Pursuant to the Charities SORP (FRS 102) section 27.15 a reconstruction from an unincorporated charity to a charitable incorporated organisation (CIO) took place during an earlier accounting period and was treated as a merger.

The unincorporated charity "British Lichen Society" (Charity no. 228850) was reconstructed as the charitable incorporated organisation (CIO) "British Lichen Society" (Charity no. 1194213), there was no change in the charitable activities carried out and a description of these activities can be found in the trustees report.

The merger took place at 11:59pm on 30 June 2021.

**13. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 July 2022	-	6,731	959	7,690
Additions	832	-	-	832
At 30 June 2023	832	6,731	959	8,522
<b>DEPRECIATION</b>				
At 1 July 2022	-	6,635	255	6,890
Charge for year	35	24	176	235
At 30 June 2023	35	6,659	431	7,125
<b>NET BOOK VALUE</b>				
At 30 June 2023	797	72	528	1,397
At 30 June 2022	-	96	704	800

**14. STOCKS**

Stocks	30.6.23 £ <u>5,057</u>	30.6.22 £ <u>3,585</u>
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**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade debtors	30.6.23 £ -	30.6.22 £ 60,298
Prepayments	<u>294</u>	<u>35</u>
	<u>294</u>	<u>60,333</u>



**British Lichen Society**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 June 2023**

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.23	30.6.22
	£	£
Trade creditors	832	-
Other creditors	-	600
Deferred income	24,137	600
Accrued expenses	42,011	3,400
Subscriptions in advance	10,334	9,636
	<u>77,314</u>	<u>14,236</u>

**17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.6.23	30.6.22
	£	£
Subscriptions in advance	634	365
Life subscriptions	1,231	1,538
	<u>1,865</u>	<u>1,903</u>

**18. MOVEMENT IN FUNDS**

	At 1.7.22	Net movement in funds	At 30.6.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	617,966	23,839	641,805
Designated fund	25,908	(3,663)	22,245
	643,874	20,176	664,050
<b>Restricted funds</b>			
Tom Chester Bequest	3,850	-	3,850
Lobarion Research grant	14	(14)	-
Ash dieback	4,077	-	4,077
	7,941	(14)	7,927
<b>TOTAL FUNDS</b>	<u>651,815</u>	<u>20,162</u>	<u>671,977</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	157,472	(133,633)	23,839
Designated fund	-	(3,663)	(3,663)
	157,472	(137,296)	20,176
<b>Restricted funds</b>			
Lobarion Research grant	-	(14)	(14)
<b>TOTAL FUNDS</b>	<u>157,472</u>	<u>(137,310)</u>	<u>20,162</u>



**British Lichen Society**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 June 2023**

**18. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.7.21 £	Net movement in funds £	At 30.6.22 £
<b>Unrestricted funds</b>			
General fund	603,913	14,053	617,966
Designated fund	<u>25,908</u>	<u>-</u>	<u>25,908</u>
	629,821	14,053	643,874
<b>Restricted funds</b>			
Tom Chester Bequest	3,850	-	3,850
Lobarion Research grant	14	-	14
Ash dieback	<u>4,077</u>	<u>-</u>	<u>4,077</u>
	7,941	-	7,941
<b>TOTAL FUNDS</b>	<u>637,762</u>	<u>14,053</u>	<u>651,815</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	115,092	(101,039)	14,053
<b>TOTAL FUNDS</b>	<u>115,092</u>	<u>(101,039)</u>	<u>14,053</u>

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

	At 1.7.21 £	Net movement in funds £	At 30.6.23 £
<b>Unrestricted funds</b>			
General fund	603,913	37,892	641,805
Designated fund	<u>25,908</u>	<u>(3,663)</u>	<u>22,245</u>
	629,821	34,229	664,050
<b>Restricted funds</b>			
Tom Chester Bequest	3,850	-	3,850
Lobarion Research grant	14	(14)	-
Ash dieback	<u>4,077</u>	<u>-</u>	<u>4,077</u>
	7,941	(14)	7,927
<b>TOTAL FUNDS</b>	<u>637,762</u>	<u>34,215</u>	<u>671,977</u>



**British Lichen Society**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 June 2023**

**18. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	272,564	(234,672)	37,892
Designated fund	-	(3,663)	(3,663)
	272,564	(238,335)	34,229
<b>Restricted funds</b>			
Lobarion Research grant	-	(14)	(14)
	272,564	(238,349)	34,215
<b>TOTAL FUNDS</b>	<u>272,564</u>	<u>(238,349)</u>	<u>34,215</u>

The objects of each of the restricted funds are as follows:

The Tom Chester Bequest is funding for educational projects to support fieldwork involving lichens for students in schools or colleges aged 5-19 years.

Lobarion is funding to be used to research lichen communities of ancient forests, this fund has been fully utilised in the current accounting period.

Ash dieback is the funding of research into Ash dieback disease.

The designated fund held relates to a legacy received from Peter James. The trustees have agreed monies from which should be spent on the nurturing of young talent in lichenology.

**19. RELATED PARTY DISCLOSURES**

Besides those transactions already disclosed in note 9 relating to trustee expenses there were no related party transactions for the year ended 30 June 2023 or 30 June 2022.

**20. DEFERRED INCOME**

	30 June 2023	30 June 2022
Deferred Income brought forward	£600	£13,785
Income released in current year	(£600)	(£13,785)
Income deferred in current year	£24,137	£600
	<u>£24,137</u>	<u>£600</u>
Deferred Income carried forward	<u>£24,137</u>	<u>£600</u>

The deferred income in the current year relates to amounts received in advance for the Lichenologist publication. The publication produces six issues throughout each calendar year, once the publication has completed all six issues and it's finances have been calculated a balancing payment is made to the charity and the previously deferred income is released.



**British Lichen Society**

**Notes to the Financial Statements - continued**  
**For The Year Ended 30 June 2023**

**21. UNPAID VOLUNTEERS**

As the charity employs no paid staff it relies heavily on the work of volunteers to carry out its activities. In conjunction with the Trustees they perform a wide variety of roles, including:

- Sitting on the council to decide on the strategic direction of the charity or manage key aspects of the charity's activities.
- Arrange and facilitate specific charitable activities such as field meetings and courses.
- Contribute to the production of the charities publications such as the Lichenologist or Bulletin.
- Other general administrative tasks to assist in the smooth running of the charity.



**British Lichen Society**

**Detailed Statement of Financial Activities**  
**For The Year Ended 30 June 2023**

	30.6.23 £	30.6.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Sales of publications	9,266	9,791
<b>Investment income</b>		
Deposit account interest	2,727	94
<b>Charitable activities</b>		
Members' subscriptions	20,277	18,458
Receipts from Lichenologist	117,589	80,868
Field meeting receipts	1,453	5,581
Workshops	6,118	300
	<b>145,437</b>	<b>105,207</b>
<b>Other income</b>		
Other income	42	-
<b>Total incoming resources</b>	<b>157,472</b>	<b>115,092</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	3,585	6,667
Purchases	5,379	-
Postage & storage	984	423
Royalties & fees	4,020	5,542
Closing stock	(5,057)	(3,585)
	<b>8,911</b>	<b>9,047</b>
<b>Charitable activities</b>		
Lichenologist	56,108	44,763
Production of The Bulletin	13,390	10,299
Website costs	3,269	10,070
Subscriptions	110	815
Administration inc. insurance	17,237	11,590
Field meeting expenses	11,819	8,156
Workshops	8,344	409
Archives	5,230	-
Grants to individuals	7,927	1,655
	<b>123,434</b>	<b>87,757</b>
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiners remuneration	630	599
Independent examiners remn - non-audit	3,694	2,795
AGM fees	406	272
Legal fees	-	302
Plant and machinery depreciation	35	-
Fixtures and fittings depreciation	24	32
Computer equipment depreciation	176	235
	<b>4,965</b>	<b>4,235</b>

This page does not form part of the statutory financial statements



**British Lichen Society**

**Detailed Statement of Financial Activities**  
**For The Year Ended 30 June 2023**

	30.6.23 £	30.6.22 £
Total resources expended	<b><u>137,310</u></b>	<u>101,039</u>
<b>Net income</b>	<b><u>20,162</u></b>	<u>14,053</u>