

Company Registration Number: 2136042

Charity Number: 327595

**THE BRITISH ASSOCIATION
OF
NATURE CONSERVATIONISTS**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2008**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2008

COMPANY INFORMATION

Directors:	D C Bensley D Pound G J Duckworth	Hon Treasurer Chair Company Secretary
	R E Boogert M Frith C Geijer F Hitchinson R E S Goodwin A Koster P H Massini R Underhill	(appointed 11.10.08) (appointed 11.10.08) (resigned 04.03.09) (appointed 11.10.08) (appointed 11.10.08) (resigned 11.10.08)
Secretary:	G J Duckworth	
Registered Office:	41 Winchester Road Northampton NN4 8AZ	
Registered Number:	2136042 (England & Wales)	
Registered Charity Number:	327595	
Auditors:	DNG Dove Naish Eagle House 28 Billing Road Northampton NN1 5AJ	
Bankers:	The Co-operative Bank 84/86 West Street Sheffield S1 3SX	

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2008

The directors are pleased to present their report together with the financial statements of the charity for the year ended 31 December 2008.

Reference and administrative details

The charity was incorporated as a company limited by guarantee on 1 June 1987 and was registered as a charity on 5 November 1987.

CHARITY REGISTRATION NUMBER	327595
COMPANY REGISTRATION NUMBER	2136042 (England & Wales)
REGISTERED ADDRESS	41 Winchester Road Northampton NN4 8AZ
DIRECTORS	D C Bensley Hon Treasurer G J Duckworth Company Secretary D Pound Chair R Boogert (appointed 11.10.08) M Frith C Geijer (appointed 11.10.08) F Hitchinson (resigned 04.03.09) R Goodwin (appointed 11.10.08) A Koster (appointed 11.10.08) P H Massini (resigned 11.10.08) R Underhill
COMPANY SECRETARY	G J Duckworth
AUDITORS	DNG Dove Naish Eagle House 28 Billing Road Northampton NN1 5AJ
BANKERS	The Co-operative Bank 84/86 West Street Sheffield S1 3SX

Structure, governance and management

The charity is governed by its Memorandum and Articles of Association. The business of the charity is conducted by its Council. The Council consists of the officers of the Association and not more than seven members of the Association and not more than four members to be co-opted by the Council. The officers consist of a Chairperson, a Vice Chairperson, Secretary and Treasurer. All such offices are honorary.

The officers stand for re-election every year at the Annual General Meeting. With the exception of the Treasurer, they may be re-elected subject to a maximum of four consecutive years in office. Ordinary members stand for re-election annually and may serve a maximum of five consecutive years.

On election each member of Council is briefed on the responsibilities he or she will assume both as a company director and trustee. Copies of the Accounts and Memorandum and Articles of Association are supplied.

The business of the charity is conducted by regular and formal meetings of the Council and by informal e-mail and written communications between members of the Council outside formal meetings.

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2008 (CONTINUED)

Objects and activities

The objects for which the Association is established are to promote within the United Kingdom of Great Britain and Northern Ireland and the Channel Islands and the Isle of Man, the conservation of nature for the purposes of study and research and to educate the public in the understanding and appreciation of nature, the awareness of its value and the need for its conservation.

The Association aims to achieve this through providing a recognised platform for the expression of views and up-to-date information on current matters. In practice this is achieved by the regular publication of ECOS – A Review of Conservation, linked workshops, events and/or conferences and the development of an active website.

Achievements and performance

ECOS

Three editions were published during the year engaging with a wide spread of subjects. The 30th anniversary volume of ECOS is due out in Spring 2009.

WEBSITE

BANC's website offers the chance to

- follow up the debate in ECOS between issues
- link to current news in conservation as it breaks
- learn about new initiatives and campaigns

MEMBERSHIP SERVICES

At the end of the year Karen Cropper had to resign from the duties of Membership Secretary and BANC is indebted for her sterling work in organising the membership database and follow-up work with members.

From the beginning of 2009, Hallam Environmental Consultants Limited have taken over the management of the membership database.

MEMBERSHIP

Membership has remained fairly static. However, in view of rising costs, including postage, Council reluctantly decided to apply a small increase to 2009 subscriptions.

EVENTS

A 'Wild Ideas' Event was held in London in July. While it was enthusiastically attended and undoubtedly was positive for BANC's profile it did, unfortunately register a loss financially.

The Annual General Meeting was held at the Sandwich Bay Bird Observatory in Kent and a member of the Kent Wildlife Trust gave BANC members an excellent guided tour of Ham Fen. The Council also acquired four new members.

Financial review

Subscription income was marginally less than in 2007 but hopefully the subscription rate changed in 2009 will allow it to pick up. Donations were augmented by a donation of £581 from our previous associates in Scotland and £123 from a small business, Beads, in Brighton.

As mentioned last year, royalty income was boosted by a 'backlog' of about £2,000. However we still earned a significant £563 from royalties in 2008.

The production costs of ECOS were very similar to 2007. However, as mentioned elsewhere the 'Wild Ideas' event registered a loss of just over £1,000. Increased rates for the management of the membership database accounted for an additional cost over 2007 of just under £1,000. In addition a membership survey cost £800 although this also covered the article for ECOS and a report on the website and a talk at the 'Wild Ideas' event. These various matters led to a net deficit for the year of £1,687 but left reserves of £13,144 which the Council consider adequate.

THE DIRECTORS' REPORT

FOR THE YEAR ENDED 31ST DECEMBER 2008 (CONTINUED)

Plans for future periods

We need to see the effect on membership of the increase in subscription rates. Major efforts will be put behind the website and the marketing of ECOS in particular.

Directors' responsibilities in relation to financial statements

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to:

- select suitable accounting policies and then to apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence taking reasonable steps for the prevention of fraud and other irregularities.

Auditors

The auditors, DNG Dove Naish, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

This report had been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Signed on behalf of the board of directors

..... Company Secretary
G J Duckworth

Approved by the board of directors on 3 July 2009

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2008

	Note	Unrestricted Funds 2008	Total Funds 2008	Total Funds 2007
		£	£	£
Incoming resources				
Voluntary income				
Donations	2	780	780	148
Investment income				
	3	447	447	514
Incoming resources from charitable activities				
Membership subscriptions	4	21,537	21,537	22,216
Publications		895	895	2,916
Events		3,636	3,636	-
Total incoming resources		<u>27,295</u>	<u>27,295</u>	<u>25,794</u>
Resources expended				
Charitable activities				
Membership support	5	4,843	4,843	3,219
Publications		18,484	18,484	18,403
Events		4,689	4,689	-
Governance				
	6	966	966	967
Total resources expended		<u>28,982</u>	<u>28,982</u>	<u>22,589</u>
Net incoming/(outgoing) resources		<u>(1,687)</u>	<u>(1,687)</u>	<u>3,205</u>
Net movement in funds		(1,687)	(1,687)	3,205
Reconciliation of funds				
Total funds brought forward		<u>14,831</u>	<u>14,831</u>	<u>11,626</u>
Total funds carried forward		<u>13,144</u>	<u>13,144</u>	<u>14,831</u>

CONTINUING OPERATIONS

None of the company's activities were acquired or discontinued during the above two financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than the profit/(loss) for the above two financial years.

BALANCE SHEET AS AT 31ST DECEMBER 2008

	Note	£	2008 £	£	2007 £
FIXED ASSETS			-		-
CURRENT ASSETS					
Cash at bank		25,898		29,156	
		<u> </u>		<u> </u>	
CREDITORS					
Amounts falling due within one year	11	12,754		14,325	
		<u> </u>		<u> </u>	
NET CURRENT ASSETS			13,144		14,831
			<u> </u>		<u> </u>
NET ASSETS			13,144		14,831
			<u> </u>		<u> </u>
RESERVES					
Unrestricted funds			13,144		14,831
			<u> </u>		<u> </u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities.

These financial statements were approved by the directors on 3 July 2009 and are signed on their behalf by:

.....
G J Duckworth - Director

.....
D C Bensley - Director

The notes on pages 7 to 9 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2008

1. ACCOUNTING POLICIES

Accounts format

The company has departed from Schedule 4 of the Companies Act 1985 in accordance with Section 228(5) of the Act. In so doing, the company has prepared a Statement of Financial Activities instead of a Profit and Loss Account in compliance with Schedule 4. This has been done as a result of the nature of the company's operations and in order to give a true and fair view to its members.

The accounts have been prepared on an historical basis and in conformity with the Statement of Recommended Practice: Accounting and Reporting by Charities as revised in March 2005 (SORP 2005) and other applicable accounting standards.

Incoming resources

Income represents amounts received by the company during the year except that subscription income received after 31 October is deferred to the following year being payment in advance for the publication 'ECOS'.

Resources expended

Expenditure is incurred on an accruals basis.

Exemption from requirements to prepare a cash flow statement

The company has taken advantage of the exemption conferred by the Financial Reporting Standard number 1 not to prepare a cash flow statement.

Depreciation

Depreciation is provided on all tangible assets at rates calculated to write off the cost of each asset over its expected useful life.

2.	VOLUNTARY INCOME	2008	2007
		£	£
	Donations		
	'Beads'	123	-
	BANC – Scotland	581	-
	Sundry	76	148
		<u>780</u>	<u>148</u>
		=====	=====
3.	INVESTMENT INCOME		
	Current bank account interest	447	514
		=====	=====
4.	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
	Membership subscriptions	21,537	22,216
		<u> </u>	<u> </u>
	Publications		
	Sundry publication sales	232	454
	Royalties	563	2,272
	Advertisements	100	190
		<u> </u>	<u> </u>
		895	2,916
		<u> </u>	<u> </u>
	Events		
		3,636	-
		<u> </u>	<u> </u>
	Total this Section	26,068	25,132
		<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2008 (CONTINUED)

RESOURCES EXPENDED**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	2008	2007
	£	£
Membership support		
Database and mailing	4,002	3,056
Leaflets and fliers	41	160
Membership survey	800	-
Bank charges	-	2
Miscellaneous	-	1
	<u>4,843</u>	<u>3,219</u>
Publications		
Production and mailing of 'ECOS' - 3 issues	18,378	18,296
Website maintenance	106	117
	<u>18,484</u>	<u>18,403</u>
Events	<u>4,689</u>	<u>-</u>
Total this Section	<u>28,016</u>	<u>21,622</u>

6. GOVERNANCE

Audit fee and expenses	800	811
Companies House fee	30	30
Council Meeting Expenses	76	-
AGM expenses	60	126
	<u>966</u>	<u>967</u>

7. TRUSTEE REMUNERATION

No trustee received remuneration in the year. No expenses were reimbursed to trustees – (2007:nil).

8. EMPLOYEES

The company does not have salaried employees.

9. TAXATION

The company is not subject to UK taxation, being a registered charity.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2008 (CONTINUED)

10. TANGIBLE FIXED ASSETS

Office equipment**COST OR VALUATION**

Balance brought forward	1,376
Eliminated on disposal	1,376

Balance carried forward	-
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DEPRECIATION

Balance brought forward	1,376
Eliminated on disposal	1,376

Balance carried forward	-
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NET BOOK VALUE

As at 31 December 2008 and 31 December 2007	-
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11. CREDITORS: Amounts falling due within one year	2008	2007
	£	£
Creditors	7,582	7,426
Deferred income	5,172	6,899
	<u>12,754</u>	<u>14,325</u>

12. **SHARE CAPITAL**

The company is limited by guarantee and, therefore, does not have any share capital.

13. **ULTIMATE CONTROLLING PARTY**

The company is under the ultimate control of the Council of this Charity, of which, the names of the members appear at the beginning of these financial statements.

14. **RELATED PARTY TRANSACTIONS**

There were no transactions with related parties requiring disclosure in the financial statements.

15. **CONTINGENT LIABILITIES**

There were no contingent liabilities at 31 December 2008.

THE BRITISH ASSOCIATION OF NATURE CONSERVATIONISTS

We have audited the financial statements on pages 5 to 9 which have been prepared in accordance with the Financial Reporting Standard for Smaller Entities, under the historical cost convention and the accounting policies set out on page 7.

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described on page 4, the company's directors are responsible for the preparation of financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

It is our responsibility to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Directors Report is not consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the charitable company is not disclosed.

We read the Directors Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of Opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion, the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities of the charitable company's state of affairs as at 31 December 2008 and of its incoming resources and application of resources for the year then ended, have been properly prepared in accordance with the Companies Act 1985, and the information in the Directors Report is consistent with the financial statements.

DNG Dove Naish
Chartered Accountants and Registered Auditors
Eagle House
28 Billing Road
Northampton
NN1 5AJ

Date: 8 July 2009