

**London Natural History Society**  
(Charity Registration Number 206228)

**Accounts**  
**For The Year Ended 30th June 2025**

**Hentons**  
Chartered Accountants  
Stag House  
Old London Road  
Hertford  
Hertfordshire  
SG13 7LA

## LONDON NATURAL HISTORY SOCIETY

### TREASURER'S REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025

The Society's accounts are again presented on a Receipts and Payments basis, as permitted by the Charity Commission.

Receipts from members and supporters totalled £18,789 (compared with £28,061 last year) with the decrease due to a legacy of £6,000 received in the previous year. The Charity received no legacy income or bequests in the year. Subscription income increased from £16,804 to £16,827.

The Charity received a bequest in 2023 totalling £26,386, this was given specifically towards the publication of results of research or survey sponsored by the Society and is being held in a restricted fund for future projects meeting this definition. Expenditure totalling £11,950 has been deducted from this restricted fund in the year. As at the end of the year this restricted fund had a balance of £14,436.

In addition to this, no further instalments of a grant awarded by The City of London Corporation were received during the year. The nature of this income is restricted, specifically for the purpose of the Hampstead Heath project for which costs were incurred in the year of £2,605. As at the end of the year this restricted fund had a balance of £10.

Total receipts were £32,763 compared with £40,464 last year. Gift Aid tax reclaim came too late for inclusion in the 2024-25 financial year accounts and will be credited in the 2025-26 financial year accounts.

Overall expenditure totalled £51,508 (compared to £36,903 last year). The main reason for the increase is the £11,950 expenditure on the publication of The Butterflies of London from the restricted fund.

The Charity's investments have increased in value by 1.9% during the year. M&G closed their Charibond fund. The Society agreed to reinvest in M&G Charity Multi Asset Fund and M&G Equities Investment Fund (Charifund), both funds are designed for charities.

At the year end the total net assets of the Society as detailed in the Statement of Assets and Liabilities had decreased by £12,383 to £358,662 compared with £371,045 last year.

#### **Reserves Policy**

The London Natural History Society may hold funds in the form of cash, stocks, shares, bonds, collective funds and other classes of investment deemed from time to time to be appropriate (hereafter 'the reserves'). The reserves will be held for the purpose of providing an income stream to support the Society's activities and publications, and maintain membership rates at affordable levels so as not to exclude people from the educational benefits of the Society, and to encourage increased and informed participation in wildlife recording activity.

Where income from the reserves is sufficient to meet these purposes the Society may make additional payments from the reserves to third parties to fund research and ecological study (with a particular emphasis on the London area) where such research is consistent with the objects of the Society.

The trustees may decide to use amounts held as part of the reserves to fund publications or other projects which further the Society's charitable aims.

The Society uses investments specifically set up for charities, which invest in bonds and deposits, and not directly in the equity of individual companies. Each of these funds has associated ethical policies, and the Society considers this is a prudent and proportionate means of balancing our financial needs and ethical concerns.

**LONDON NATURAL HISTORY SOCIETY****TREASURER'S REPORT FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025****Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**LONDON NATURAL HISTORY SOCIETY**  
**(Charity Registered Number – 206228)**

**Independent Examiner's Report to the Trustees of  
London Natural History Society**

I report to the trustees on my examination of the accounts of the London Natural History Society ('the charity') for the year ended 30 June 2025 which comprise of receipts and payments and the statement of assets and liabilities.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 charity and the charity's members as a body, for this report, or for the opinions I have formed.

**RESPONSIBILITIES AND BASIS OF REPORT**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no audit opinion on the accounts and my report is limited to those specific matters set out in the independent examiner's statement.

**INDEPENDENT EXAMINER'S STATEMENT**

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the accounts do not accord with those records.

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.



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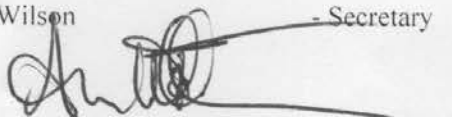
Date: 29 September 2025

**LONDON NATURAL HISTORY SOCIETY**  
**STATEMENT OF ASSETS AND LIABILITIES**  
As at 30th June 2025

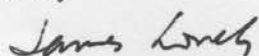
Notes	2025	2024
£	£	£
<b>Monetary Assets</b>		
Bank Balances:		
National Westminster current account	-	-
National Westminster reserve account	13,610	32,320
Cash in hand	103	138
	<u>13,713</u>	<u>32,458</u>
<b>Investment Assets</b>		
M&G Charibond	-	129,235
M&G Charity Multi Asset Fund	64,757	-
M&G Equities Investment Fund (Charifund)	64,175	-
CCLA COIF Charities Short Duration Bond Fund	211,552	204,887
COIF Charities Deposit Fund	<u>4,465</u>	<u>4,465</u>
	<u>344,949</u>	<u>338,587</u>
<b>Net Assets</b>	<u>358,662</u>	<u>371,045</u>
<b>Funds</b>		
Unrestricted	344,216	342,044
Restricted – Hampstead Heath Project	10	2,615
Restricted – Research/Survey Publication Bequest	14,436	26,386
<b>Total Funds</b>	<u>358,662</u>	<u>371,045</u>

Approved on behalf of the Trustees on... 22 Sept 2025

A E Wilson - Secretary



J R Lovely - Trustee



## LONDON NATURAL HISTORY SOCIETY

## RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 30th June 2025

RECEIPTS	2025		2024	
	£	£	£	£
<b>Receipts from Members and Supporters:</b>				
Subscriptions		16,827		16,804
Donations		1,901		1,801
Unrestricted Legacy Income		-		6,000
Restricted Legacy income		-		-
Tax recovered on Subscriptions and Donations under Gift Aid		-		3,387
Reading Circle receipts		61		69
		<u>18,789</u>		<u>28,061</u>
<b>Sales:</b>				
Journals		375		612
Butterflies of London		450		-
<b>Other income:</b>				
Refund of hall hire		-		1,224
		<u>825</u>		<u>1,836</u>
<b>Investment income:</b>				
Charities Short Duration Bond Fund	6,482		4,720	
Charities Deposit Fund Interest	208		224	
Income from M&G Charibond	6,141		5,078	
Bank Deposit Account Interest	318		470	
Interest on Gift Aid tax recovered	-		75	
		<u>13,149</u>		<u>10,567</u>
<b>Total Receipts</b>		<u>32,763</u>		<u>40,464</u>
<b>Less: Total Payments (Page 6)</b>		<u>(51,508)</u>		<u>(36,903)</u>
<b>Net (Expenditure)/Receipts for the year</b>		<u>(18,745)</u>		<u>3,561</u>
Cash at Bank and in Hand as at 1 <sup>st</sup> July 2024		<u>32,458</u>		<u>28,897</u>
<b>Cash at Bank and in Hand as at 30<sup>th</sup> June 2025</b>		<u>£13,713</u>		<u>£32,458</u>
Unrestricted Net (Expenditure)/Receipts		(4,190)		5,697
Restricted Net (Expenditure)		(14,555)		(2,136)
<b>Total Net (Expenditure)/Receipts for the year</b>		<u>(£18,745)</u>		<u>£3,561</u>



## LONDON NATURAL HISTORY SOCIETY

**RECEIPTS AND PAYMENTS ACCOUNT (Continued)**  
**For the year ended 30th June 2025**

**PAYMENTS**

	2025		2024
	£	£	£
<b>Meeting Costs, Sectional &amp; General Expenditure:</b>			
Lecturers' Fees and Expenses,			
Sectional Expenses etc.	10		246
Reading Circle Journals	269		437
Postage and Telephone	361		116
Office Supplies and copying	702		760
Services	915		761
Independent Examiners' Fees	2,280		2,190
Insurance	1,735		1,576
Expenses allowance	326		100
Payment processing fees	128		141
	<hr/>		<hr/>
		6,726	6,327
<b>Publications:</b>			
Printing and Expenses:			
London Naturalist No. 103	5,942		-
London Naturalist No. 102	-		5,257
London Bird Report 2023	4,793		-
London Bird Report 2022	-		5,730
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		10,735	10,987
Programme	433		905
Newsletters	4,407		4,100
Mailing	12,553		10,318
Publicity	-		-
	<hr/>		<hr/>
		17,393	15,323
Restricted Fund Payments – Hampstead	2,605		2,136
Restricted Fund Payments – The Butterflies of London	11,950		-
Publications/ Journal Sales expenditure	83		401
Library	1,613		1,405
Website costs	403		324
	<hr/>		<hr/>
		51,508	36,903
<b>Total Payments for the Year</b>	<hr/>		<hr/>
	51,508		36,903