

**REGISTERED COMPANY NUMBER: 07110309 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1134456**

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2021**  
**for**  
**British Society of Soil Science**  
**(A Company Limited by Guarantee)**



	<b>Page</b>
<b>Reference and Administrative Details</b>	1 to 2
<b>Report of the Trustees</b>	3 to 22
<b>Independent Examiner's Report</b>	23
<b>Statement of Financial Activities</b>	24
<b>Balance Sheet</b>	25 to 26
<b>Notes to the Financial Statements</b>	27 to 39
<b>Detailed Statement of Financial Activities</b>	40 to 41

**Reference and Administrative Details  
for the Year Ended 31 December 2021**

---

<b>TRUSTEES</b>	Dr D B Lascelles Mrs A L Becvar (resigned 20.9.21) Professor D W Hopkins (resigned 5.10.21) Dr T Aspray Professor S Mooney Dr J Hannam (appointed 1.1.21) Dr B Westbury (appointed 5.10.21) Mr A Sarkar (appointed 20.9.21)
<b>COMPANY SECRETARY</b>	Mrs S L Garry
<b>REGISTERED OFFICE</b>	Building 42a Cranfield University Cranfield Bedfordshire MK43 0AL
<b>REGISTERED COMPANY NUMBER</b>	07110309 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1134456
<b>INDEPENDENT EXAMINER</b>	HSA & Co Chartered Accountants Lewis House Great Chesterford Court Great Chesterford Essex CB10 1PF

**Patron**

HRH The Duke of Gloucester KG GCVO

**Office Staff**

Mrs S Garry - Executive Officer  
Ms N Coles - Senior Administrative Assistant  
Ms C Berrill - Project Coordinator (from May 2021)

**Editorial Team**

European Journal of Soil Science

Professor J Dungait - Editor  
Dr O Schmidt - Deputy Editor  
Dr R Bryant - Deputy Editor (until April 2021)  
Dr M Farrell - Deputy Editor (from April 2021)  
Dr G Heuvelink - Deputy Editor  
Dr J Scullion - Deputy Editor

## **British Society of Soil Science**

### **Reference and Administrative Details for the Year Ended 31 December 2021**

---

#### Soil Use and Management

Dr Deyi Hou - Editor

Dr M Aitkenhead - Deputy Editor (until June 2021)

Dr F Nicholson - Deputy Editor (until June 2021). Social Media Coordinator (from July 2021)

Dr D O'Connor - Deputy Editor (from June 2021)

Dr A Unc - Deputy Editor (from June 2021)

Dr J Webb - Deputy Editor (from September 2021)

#### **Bankers**

Co-operative Bank

PO Box 250

Skelmersdale

WN8 6WT

#### **Websites**

[www.soils.org.uk](http://www.soils.org.uk)

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Association History**

The British Society of Soil Science (BSSS) was founded in 1947 and is an established international membership organisation and charity committed to the study of soil in its widest aspects. The society brings together those working within academia, practitioners implementing soil science in industry and all those working with, or with an interest in soils.

Research on soils and enhanced understanding and engagement with soils is essential for agricultural, landscaping, construction, remediation, conservation and archaeological projects, as well as policy direction on critical topics such as climate change.

We promote research and education, both academically and in practice, and build collaborative partnerships to help safeguard our soil for the future. This includes hosting the World Congress of Soil Science 2022 in Glasgow, where those with an interest in soil science can meet to discuss the critical global issues relating to soil including; managing soils sustainably, preserving its ecosystem, and mitigating against climate change.

Anyone with an interest in soil is welcome to become a member and attend our conferences and webinars, receive complimentary access to our two scientific journals, the European Journal of Soil Science and Soil Use and Management and a host of other benefits.

**Association Governance**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

BSSS is governed by a Board of Trustees, all of whom signed a declaration of acceptance of office as a Trustee at their first meeting as a Trustee following their appointment. The declaration included any particular responsibilities of the individual Trustee.

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

On 7 September 2021, Society members supported the implementation of updated Articles of Association of the British Society of Soil Science ("the Articles"). The update included a change to Article 22, whereby the usual term of office for Trustees should be a minimum of three and a maximum of six years. Trustees who have, or are due to reach, the end of their term, shall retire from office at the next General Meeting.

The society may by ordinary resolution appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee.

If the Society at the meeting at which a trustee retires by rotation does not fill the vacancy the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

No person may be appointed as a trustee:

- unless that person has attained the age of 18 years; and
- unless that person or being a corporation its duly authorised representative has completed an application for membership in a form approved by the trustees;
- or in circumstances such that, had he already been a trustee, he would have been disqualified from acting under the provisions of Article 23

**Induction and training of new trustees**

Induction:

All trustees are required to sign a declaration of acceptance of office as a trustee at the first meeting of the trustees following their appointment. Such declarations may set out particular responsibilities to be undertaken by an individual trustee.

Training:

By virtue of electing independent trustees to the Society's board of trustees, the Society intends to ensure suitably trained and experienced individuals are recruited to the board of trustees.

The ability to recruit personnel with the required experience, skills and expertise required by the Society enables the trustees to reduce the necessity of additional training required by newly appointed trustees. The necessity for additional skills and training is reviewed internally on a regular basis by the board of trustees.

Depending on the experience of newly appointed trustees the board may provide induction training in this respect, if deemed necessary. The level of experience and participation with the Society sought in the trustees during the recruitment process reduces the level of induction training normally required.

Trustees attended a strategy setting workshop with an external consultant in September 2021.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Wider network**

The Society is a member of the International Union of Soil Sciences (IUSS) which is a global union of soil scientists. The Society will be working closely with IUSS over the coming years as the organising society for the 2022 World Congress of Soil Science. Society members receive complimentary membership of IUSS as part of their BSSS subscription.

The Society also has paid memberships with the Royal Society of Biology and the Science Council amongst other organisations.

### **Related parties**

BSSS has been located at Cranfield University since 2009 enabling the society to collaborate with leading experts from the Cranfield Soil and Agrifood Institute, as well as utilise facilities ranging from its world-class soil labs, to the UK's largest Land Information System (LandIS) and World Soil Survey Archive and Catalogue (WOSSAC).

It is important to note that the Society is recognised as a tenant by the University, the BSSS office staff are employed through the University and all of their costs are charged back to the Society.

### **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.

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the annual risk review; and
- The implementation of procedures to minimise any potential impact on the charity should those risks materialise

The current risk register takes particular note of the financial and data management issues. The society is financially supported by the publication of its two journals and so the success of the journals is highlighted as an important risk management area. Public liability remains a crucial area and insurance policies are reviewed annually to ensure adequate cover is in place.

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Advisory Council**

BSSS retains an Advisory Council which holds delegated responsibility from the Board of Trustees as detailed in the company By-laws. During 2021, the Council consisted of 16 members, with one/ two seat(s) vacant, as follows:

Bruce Lascelles (Trustee and Chair / World Congress of Soil Science 2022 Chair)  
Sarah Buckingham (Scottish Soil Discussion Group Chair) / Nikki Baggaley (maternity cover until August 2021)  
Robert Cochrane (Ordinary Council Member)  
Lynda Deeks (South West Soil Discussion Group Chair)  
Jenni Dungait (Editor, European Journal of Soil Science)  
Kirsty Elliott (Early Careers Committee Chair) from August 2021 / Daniel Wardak (until July 2021)  
Leila Froud (South East England Soil Discussion Group Chair)  
Sarah Garry (Executive Officer)  
Iain Gould (Midlands Soil Discussion Group Chair) from March 2021 / Andy Tye (until March 2021)  
Jack Hannam (President Elect)  
Deyi Hou (Editor, Soil Use and Management)  
Manoj Menon (Northern Soil Network Chair) until September 2021  
Sacha Mooney (Grants and Awards Committee Chair/ Past President/ Publications Committee Chair)  
Mike Palmer (Professional Practice Committee Chair)  
Lois Phillips (Education Committee Chair) from September 2021/ Jack Hannam (until September 2021)  
Xavier Portell-Canal (Ordinary Council Member)  
Welsh Regional Group Chair - Vacant

The Council is informed by the following standing committees:

- Early Careers Committee
- Education Committee
- Grants Committee
- Professional Practice Committee
- Publications Committee
- World Congress of Soil Science 2022 Working Group



**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Association Membership**

At 31 December 2021, BSSS represented 853 members, the highest number in the Society's history and a 10% increase from 2020 (776). Members of BSSS hail from around the globe with members in 37 countries and with a gender split of 30% female, 69% male (1% prefer not to say). During 2020 there were eight categories of membership:

**Fee-Paying Members**

- **Early Career Member**  
Open to all registered students of soil science and related disciplines, plus graduates with a recognised degree in soil science or related disciplines but with fewer than five years' professional experience.
- **Associate Member**  
Open to anyone with an interest in soil science who does not meet the criteria for any other category of membership.
- **Technical Member**  
Open to skilled and experienced administrative staff engaged in soil science research, government, NGO and commercial activities, but who are not eligible for full membership.
- **Full Member (M.I. Soil Sci.)**  
Open to scientists and other professionals with a minimum five years' experience in soil science research or application.
- **Fellow (F I Soil Sci.)**  
Fellow is awarded to members who have achieved a level of responsibility and professional expertise with national and international recognition.

**Non Fee-Paying Members**

- **Retired Member**
- **Life Member**
- **Honorary Member**

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The Charities Acts 2011 requires all charities to explain in their Annual Report how their activities provide benefit to the wider public, or sections of it, in achieving their aims. In 2020, we set a new mission and strategy.

The charity's mission is: The British Society of Soil Science (BSSS) is the UK's leading body in the area of Soil Science with a global reach. We strive to secure the future of soils by promoting an enhanced understanding of the critical importance of soils in delivering the U.N. Sustainable Development Goals and supplying knowledge, through our science, to support efforts to halt and repair soil degradation. We aim to make a positive difference in the sustainable management and long-term security of soils that is critical to solving the environmental and societal challenges we face today.

We will achieve this through:

**1. SEEKING TO PUBLICISE THE KEY ISSUES FOR THE SOIL SCIENCE COMMUNITY**

We will raise the profile of the important soil issues via our two prestigious journals (European Journal of Soil Science and Soil Use & Management), our bi-annual member's newsletter (the Auger), our new website, an enhanced social media presence and by hosting regional, national and international conferences. We will actively engage with the media by responding quickly to enquiries, providing factsheets and policy notes ensuring we are acknowledged as the UK's leading authority on soil science.

**2. PROMOTING CHANGE THROUGH KNOWLEDGE EXCHANGE ACROSS ALL ASPECTS OF SOIL SCIENCE**

We will seek to support knowledge exchange in soil science through targeted engagement with industry, policy makers, government and educators. We will promote soil science across a range of disciplines using our website, social media and newsletters, with reference to the appropriate scientific research published in our Journals. We will make the latest knowledge available to a wider community audience and provide a forum for debate and to develop new partnerships. We will also monitor government progress in developing new policies and ensure we feed into this process.

**3. HOSTING CONFERENCES AND MEETINGS FOCUSED ON SOILS**

We aim to grow participation in our regional and annual meetings. We will act to develop communication pathways with a wide range of stakeholders and use our meetings to foster debate in the latest scientific and practical issues in soil science. Working with the International Union of Soil Sciences (IUSS) and other international societies, we are committed to delivering the best possible World Congress of Soil Science in Glasgow in 2022 and ensuring this provides a comprehensive legacy for the Society and its members.

**4. SUPPORTING AND ENCOURAGING THE EDUCATION OF SOIL SCIENCE**

We will support the education of soil science across a wide range of individuals and age groups. We will provide information and resources to teachers, farmers, agronomists, growers, industry and land managers and the public via grants, outreach events, training courses and teaching materials.

**5. INSPIRING THE FUTURE GENERATIONS OF SOIL SCIENTISTS**

We will continue to support the development of early career members working in soil science. We will fund a biennial conference dedicated to ECRs and give them prominence at our Society Annual meeting. Through our education committee, we will support teachers and engage in community projects to inspire the next generation of soil scientists.

**6. ENSURING HIGH STANDARDS OF PROFESSIONAL PRACTICE FOR THOSE WORKING WITH SOILS**

We will provide dedicated training courses such as our 'Working with Soils' series, as well as industry focussed events in support of Continued Professional Development, providing high professional standards and assisting with maintaining Chartered Scientist registration.

**OBJECTIVES AND ACTIVITIES**

**7. LEADING ON THE SOCIAL AND ENVIRONMENTAL RESPONSIBILITIES OF A CONTEMPORARY SOCIETY**

We will provide leadership in the areas concerning the socio-economic responsibilities of a modern Society. We will ensure all members have equality of opportunity, irrespective of age, race, disability, sex, religion or other protected characteristics. We will ensure our activities are planned with issues of equality, inclusion and diversity at the forefront of all decision making and that we act environmental responsible and achieve carbon neutrality where possible.

Our Council set a number of key actions and activities to support us on our journey to achieve our strategy.

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

**Activities 2021**

**Seeking to publicise the key issues for the soil science community**

**What we set out to achieve**

We will raise the profile of the important soil issues via our two prestigious journals (European Journal of Soil Science and Soil Use & Management), our bi-annual member's newsletter (the Auger), our new website, an enhanced social media presence and by hosting regional, national and international conferences. We will actively engage with the media by responding quickly to enquiries, providing factsheets and policy notes ensuring we are acknowledged as the UK's leading authority on soil science.

**What we set out to achieve:**

- Develop a strategy for the journals to comply with the emerging Open Access agenda
- Ensure our journal authors are widely featured in The Auger and at our events
- Ensure the impact of the grants we awarded are promoted via The Auger
- Encourage corporate engagement with The Auger to ensure it provides all types of soil science news
- Publish further guidance notes on topics to meet our members' needs.

**Our Achievements:**

**Journals**

- Continued to actively monitor the open access agenda and negotiated a one-year contract extension to publish our two journals with Wiley
- Promoted both journals across our members' email updates and Soil Matters publication (formerly The Auger)
- As 87% of members were already receiving their journals electronically, made the decision to offer both journals online only from 2022, to limit our environmental impact
- Delivered a number of virtual special issues including the cross-journal special, virtual issue, STARS: Innovations in Soil Science to Address Global Grand Challenges

**Guidance and Publicity**

- Produced new guidance notes: Applying for a CSCS Card (February) and Soil in Construction (March)
- Produced our first comprehensive Science Note on Soil Carbon which sets out the academic research concerning soil carbon which is used to define clear recommendations to governments. This clearly established our collective expertise and independence to governments, stakeholders and lay-people
- Re-designed and renamed our members' publication Soil Matters (formerly The Auger) and issued two editions
- Chosen to participate in the free Weston Communicating Climate programme for charities, which provided communications and public speaking training to our executive and President
- Featured in magazines and newspapers discussing soil health including Breathe magazine, the OCR blog and Environmental Education magazine
- Promoted our grant and award winners in a new web page with case studies online and in Soil Matters

**Our Impact**

- The 2020 Impact Factors were 4.949 for the European Journal of Soil Science (3.742, 2019; a 32% increase) and 2.950 for Soil Use and Management (1.690, 2019; a 75% increase)

**Case Study - Science Note: Soil Carbon**

At the beginning of November to coincide with COP 26, we launched our first Science Note on the topic of Soil Carbon where our recommendations to governments included that long-term financial incentives are introduced to encourage sustainable soil management practices, particularly in a bid to store soil carbon.

Soils contain more carbon than in the atmosphere and vegetation combined and are therefore an essential carbon store. Increasing soil organic carbon content through sustainable soil management (or regenerative agricultural) practices, can improve soil health, the efficiency of food production and water quality. As carbon gains can be easily lost, affecting efficient soil usage, the note recommends that any incentives to support farmers and other land-owners to sequester carbon, are made over the long-term.

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

Sustainable soil management, often known as regenerative agricultural practices, includes reducing the amount of tillage, planting 'cover crops' to cover the soil throughout the year and between cropping plants and introducing organic material to existing soils. The note also encourages smaller land-owners and gardeners to introduce these practices on their land to increase the amount of carbon in their soil.

Further recommendations include protecting existing carbon stores in permanent grasslands, moorlands, peatlands, wetlands and woodlands and carefully considering the application of rock dust or biochar, to ensure they do not negatively impact on soil quality through pH change.

The Science Note: Soil Carbon is available as a technical, fully referenced document and as a short, summary document via: <https://soils.org.uk/education/guidance-and-science-notes/>

Thank you to Paul Newell Price who Chaired the task group established to deliver the note along with group members, M. Fernanda Aller, Anne Bhogal, Deborah Crossan, Lorna Dawson, Andy Gregory, Lewis Peake and David Tompkins for their contributions.

**Promoting change through knowledge exchange across all aspects of soil science**

**What we set out to achieve:**

We will seek to support knowledge exchange in soil science through targeted engagement with industry, policy makers, government and educators. We will promote soil science across a range of disciplines using our website, social media and newsletters, with reference to the appropriate scientific research published in our Journals. We will make the latest knowledge available to a wider community audience and provide a forum for debate and to develop new partnerships. We will also monitor government progress in developing new policies and ensure we feed into this process.

**What we set out to achieve:**

- Develop further content to support the #Grounded series and introduce different aspects of soil health to the general public
- Provide additional content on our website including educational resources and an introduction to the wide-range of careers available working with soil
- Prepare for COP 26. We recognise the significance of the conference and the impact which any policy decisions will have for the world around us. We will work with the Science Council to demonstrate a strong, scientific community response to climate change challenges
- Retain our membership of other professional and scientific associations which will allow us to have a strong voice in policy debate. This includes the International Union of Soil Science, Science Council, Parliamentary and Scientific Committee and the Royal Society of Biology.

**Our Achievements:**

Our #Grounded campaign was nominated for two international awards:

- the 2021 Short Film Prize of the 11th edition of the International Environmental Film Festival on the theme Actions!
- the Film Bahari (Indonesian Film Festival) awards for Short film
- Updated our website to provide an overview of the types of careers available in the soil science sector, added to the Frequently Asked Questions page and introduced a blog series, featuring the latest topical updates from our Council, executive and Corporate Members
- Attended COP26 and highlighted the importance of soil in climate change mitigation (see case study)
- Supported CIEEM, CIRIA, IEMA, Institute of Quarrying and the Society for the Environment in the production of guidance notes and communities of practice
- Retained our membership of and contributed to a number of membership bodies and joined the Society Publishers' Coalition (SocPC) to support our journals activity

**Our Impact**

- 1,300 views of our #Grounded video, highlighting the importance of soil to the environment
- Growth in our social media channels, a 53% average increase across all channels when compared to 2020, providing us direct access to over 13,000 individuals and organisations

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

**Case Study - COP 26**

For the first two weeks in November 2021, Society President Bruce Lascelles, Council Member Mark Nason and Executive Officer Sarah Garry attended COP26 negotiations in Glasgow, on behalf of the Society.

The Society received Observer Status to attend COP26, meaning that we were able to access the 'blue zone', the area of the conference for governments and heads of state. As an Observer Organisation, along with 2,500 others, we are able to attend to observe official meetings and some negotiations and hold leaders to account.

During the course of COP26, our provisional attendance was altered to provide us with permanent Observer Status, allowing us to attend all future UN Climate Change Conferences (COP's) as a Non-Governmental Organisation (NGO).

During COP 26 and into the future, our key asks for international governments are to prevent, halt and reverse the degradation of soils by:

- protecting and enhancing existing carbon stores in permanent grasslands, moorlands, wetlands and woodlands
- supporting the adoption of regenerative and sustainable soil management practices to increase soil carbon sequestration and thus improve soil health and resilience and the provision of financial incentives for these schemes
- supporting and funding soil research and its dissemination
- supporting global recognition and accreditation of soil scientists
- ensuring global reinforcement of soil regulation

The Society's role continues to be in striving to secure the future of soils by promoting the critical importance of soils in delivering the UN Sustainable Development Goals and supplying knowledge, through our science, to support efforts to halt and repair soil degradation.

**COP Outcomes**

During our two weeks at COP, we:

- promoted our new Science Note: Soil Carbon
- supported our new Science Note: Soil Carbon
- supported the IAUSS' position paper on the interlinkages between soil and climate change
- participated in the SHE Changes Climate panel on Gender day
- attended the Macaulay Lecture with keynote speakers Christiana Figueres and Nicola Sturgeon
- developed new relationships with a host of stakeholders including the Landscape Institute, and
- outlined key activities at COP26 which will affect our members in a series of blogs, available on our website

Governments are discussing annual reporting of climate pledges, which if passed will make every annual COP conference an important milestone for the review of climate change: <https://www.bbc.co.uk/news/world-59231477>

We will continue to make a positive difference in the sustainable management and long-term security of soils that is critical to solving the environmental and societal challenges we face today and will use our new NGO status to promote the importance of soil in climate change mitigation to national and international governments.

Over the next few months, the Society Council will consider the outcomes achieved by attending COP26 and consider what, if any, approach we will take to COP27.

Details of the next UNFCCC COP27 are still to be announced and it is expected to take place in November 2022 in Egypt.

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

**Hosting conferences and meetings focused on soils**

**What we set out to achieve**

We aim to grow participation in our regional and annual meetings. We will act to develop communication pathways with a wide range of stakeholders and use our meetings to foster debate in the latest scientific and practical issues in soil science. Working with the International Union of Soil Sciences (IUSS) and other international societies, we are committed to delivering the best possible World Congress of Soil Science in Glasgow in 2022 and ensuring this provides a comprehensive legacy for the Society and its members.

**What we set out to achieve:**

- Extend the Zoom into Soil series with free, monthly events including sessions highlighting the latest research from our journals European Journal of Soil Science (EJSS) and Soil Use and Management (SUM)
- Deliver virtual events from our Regional Groups, offering an opportunity to share local knowledge and network with colleagues from the same region
- Offer a face-to-face, two-day Annual Conference and Gala Dinner in September in Glasgow (Covid restrictions dependent)
- Send quarterly emails to our stakeholders and donors, to raise the profile of the Society and highlight our achievements over the previous quarter

**Our Achievements:**

- Seven free to attend Zoom into Soil sessions on, which were also made available on our YouTube channel after the event. These included sessions on topics such as soil organic matter, compaction, an EJSS session on Early Career Researchers and a family-focused session on soils in art and culture
- A half-day, virtual online Annual Conference on Soil Health, exclusively for members
- Delivered virtual conference and AGMs for our Midlands Soil Discussion Group and South West Soils Discussion Group
- Co-organised the Managing Soils for Survival conference alongside SCI's Agri-sciences group and CHAP
- Delivered presentations to the Serbian Soil Science Society's Annual Conference and the Agri-Tech 4.0 Crops, Seeds and Soil Conference
- Delivered a new quarterly stakeholder newsletter to demonstrate the achievements of the Society to a wider audience

**Our Impact**

- Our virtual Annual Conference was attended by over 120 delegates with 97% rating the speakers and their content as good or excellent and with 98% reporting that they had learnt something new as a result
- In our Zoom into Soil: Soil Compaction webinar, 67% of attendees indicated that they would use the knowledge learnt as a result of the session in their future work
- An average of 62.5% attendees across the seven Zoom into Soil webinars would use their knowledge learnt in their future work
- Over 730 people attended our seven webinars and have been watched again by almost 4,000 viewers on YouTube

**Case Study - Annual Conference and AGM**

We were unable to host an in-person Annual Conference in 2021 due to the pandemic and the event took place virtually, allowing 120 members from the UK and internationally to attend.

The Society's flagship event, this year on Soil Health, sponsored by Arcadis, featured:

Professor Jim Harris, A new look at soil health

Elizabeth Stockdale, Developing scorecards for soil health with farmers - promoting understanding and discussion of soil function

Professor Dr. Matthias Rillig, How multiple factors of global change affect soil processes and biodiversity

Dr Felicity Crotty, Using soil biology to assess soil health

President's Lecture: Dr Rattan Lal, Returning land to nature by producing just enough from less

---

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

We received our best ever event feedback with 97% of survey respondents rating the content as good or excellent and 97% also rated the speakers as good or excellent! A very big thank you to our speakers and all those who attended on the day.

**The World Congress of Soil Science 2022**

The World Congress of Soil Science 2022 (WCSS 22) is a leading international soil science conference, held every four years in different countries and attended by over 3,000 soil scientists from around the globe. The next Congress is being organised by the British Society of Soil Science on behalf of the International Union of Soil Sciences.

The Congress theme, 'Soil Science - crossing boundaries, changing society' will focus on the link between soil and society, with sessions covering soil systems, soil processes, soil management and how we interact with and use soils around the world. There will be opportunities for specialist workshops and discussion sessions across a wide range of soil disciplines. The core programme is supported by tours and a cultural and arts programme for delegates and the wider public to explore our diverse environment and culture.

In late 2020 we established a separate charity, the World Congress of Soil Science 2022, with full responsibility for delivering the event and its legacy.

The Society and its Board continue to support the Congress by providing funding towards the delivery of the event and providing in-kind resources in the way of executive and volunteer support and undertaking communications activity.

**Congress Achievements:**

- Over 1,900 abstracts were received by the November deadline date, far exceeding the 500 anticipated
- Registration for the scientific congress opened in September 2021 with early bird registrations available until 15 March
- Registration launched for the pre- and post-congress and day tours, alongside bookings for the gala dinner
- Volunteering opportunities opened for applications in autumn
- Organisations were encouraged to apply to host their fringe events during the Congress, with successful applicants notified in early 2022
- A coach was chosen to support the UK team in the Soil Judging Competition, an event open to international teams with the award presented at the World Congress Opening Ceremony
- The Our Living Soil website created and the first two quarterly emails distributed to a subscription list of those interested in soil art and culture

**Supporting and encouraging the education of soil science**

**What we set out to achieve:**

We will support the education of soil science across a wide range of individuals and age groups. We will provide information and resources to teachers, farmers, agronomists, growers, industry and land managers and the public via grants, outreach events, training courses and teaching materials.

**What we set out to achieve:**

- Work with Awarding Bodies including OCR to influence plans for the proposed Natural History GCSE and with City & Guilds via its Employer and Industry Board for land-based industries
- Continue to support LEAF with its Open Farm Sunday events, both virtually and face-to-face where possible
- Attend external events including Groundswell and Contamination Expo to raise the profile of soil science as a discipline
- Review our existing educational resources and update these where required



**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

**Our Achievements:**

- Joined the verification panel of the T Level in Agriculture, Environment and Animal Care to support City & Guilds in developing a qualification which provides suitable focus on soils
- Joined the City & Guilds Employer and Industry Board in Forestry, Arboriculture and Habitat Management
- Continued to support OCR with the proposal for a Natural History GCSE, with our Executive Officer providing a blog to support the campaign
- Attended Groundswell in June and Contamination Expo in September to highlight the importance of soil health to farmers and decontamination experts, respectively
- Curated the best soil information on the web into handy resources for teachers, helping them to deliver soil-related education to primary or secondary aged children
- Promoted the scientific work of our members across our social media channels, alongside soil-focused articles and documentaries aimed at the general public
- Supported the Soil Voices project to deliver an online, soils oral history
- Promoted the UN-organised World Soil Day on 5 December

**Inspiring the future generations of soil scientists**

**What we set out to achieve:**

We will continue to support the development of early career members working in soil science. We will fund a biennial conference dedicated to ECRs and give them prominence at our Society Annual meeting. Through our education committee, we will support teachers and engage in community projects to inspire the next generation of soil scientists.

**What we set out to achieve:**

- The delivery of an Early Careers Conference
- Review the terms of our grants to ensure they remain accessible to members, particularly as virtual event attendance becomes the norm

**Our Achievements:**

- Delivered the three-day Early Careers Conference, including oral and poster presentations and key note lectures
- Delivered the Talking about Soil webinar, exclusively for Early Careers members to help them present their research in an engaging way to scientists and non-scientists
- Updated the EC Conference grant to ensure it is accessible to all Early Career members and began to prioritise applications to those attending the World Congress of Soil Science
- Introduced the British Society of Soil Science Interdisciplinary Grant for Early Career Researchers and Professionals, which was awarded at Eurosoil 2021
- Updated our Early Careers membership category to provide all EC members with appropriate time to gain the professional skills required to move into the full membership category, and produced a guidance note to help them make the transition

**Our Impact:**

- The Early Careers Conference which was attended by over 40 members and took place over three days was rated as very good or excellent by 100% of attendees, with 80% indicating that they would use the knowledge gained as part of their future practice
- Grew our EC membership from 190 in 2020 to 219 in 2021, a 15% increase
- Awarded the Spade Award for the best oral presentation to Imelda Uwase and the Trowel Award for the best poster presentation to Caitlin Lewis

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

**Case Study - Award Winners and Grant Recipients**

BSSS is proud to sponsor a prize and trophy for a number of awards within academic institutions, which are presented to students based on criteria set with each one. The 2020-21 award winners each received two years' Society membership as part of their prize:

Kennedy Nyangoni - Best Student in Soil Science at Royal Agricultural University

Bel Lovel (photo) - Undergraduate Award at Lancaster University

William Tamblyn - Undergraduate Award at Harper Adams University

Samantha Kehoe - Postgraduate Award at Harper Adams University

Jessica Flack (photo) - for achieving the highest average grade across the MSc Environmental Management and MSc Environmental Pollution 2020-2021 cohort at University of Reading

Harriett Ricketts (photo) - Most Promising Soil Scientist at Cranfield University

The Colin Stansfield Award at Myerscough College was not awarded in 2021 due to the pandemic.

**Grant recipients**

The following grants were awarded in 2021, supporting members and organisations to develop soil science skills. Outcomes from the projects will be shared with members in 2022:

**Early Career Conference Grant** - £50.41 to Joseph Martlew to attend Eurosoil 2021

**David S Jenkinson Fellowship** - £5,000 to Dr Daniel Evans for Stabilizing Carbon at the Rock-Soil interface: impacts of climate and wildfire at the University of California in September 2022

**Public Engagement Grant** - £250 to Nim Kibbler for Get to know your soil at Forth Rivers Trust to develop an online repository of simple-to-do soil explorations and tests that farmers and land managers can carry out to learn more about their own soils

**Field Equipment Grant** - £623.61 to Nicholle Bell for outdoor camera equipment to create a series of field work 'how to' videos that will cover a range of protocols from core sampling to preserving samples for RNA extraction, document field sites and sampling events for future projects and bring the field to the classroom by demonstrating key learning outcomes via field videos

**British Society of Soil Science Interdisciplinary Grant for Early Career Researchers and Professionals** the winning project was SDG engagement: A dirty matter submitted by Christina van Midden, Nicolas Beriot, Michael Löbmann and Tanvi Taparia. The winners propose to develop a board game to raise awareness and communicate the challenges associated with the Sustainable Development Goals (SDGs) and demonstrate soil-based solutions to them. The game will aim to teach players to not only understand soil multifunctionality but also utilise these complex functions to mitigate the associated challenges. They hope to highlight the strong links, feedbacks and trade-offs that exist between the SDGs and suggest collaborative and interdisciplinary solutions that preserve environmental health as well as socio-economic needs

**World Congress of Soil Science 2022** - The Society Board of Trustees granted £42,520 to the World Congress of Soil Science 2022 for the purpose of delivering the event from 31 July – 5 August 2022

**Ensuring high standards of professional practice for those working with soils**

**What we set out to achieve:**

We will provide dedicated training courses such as our Working with Soils series, as well as industry focused events in support of Continued Professional Development, providing high professional standards and assisting with maintaining Chartered Scientist registration.

**What we set out to achieve:**

- Continue to work with the Science Council, supporting the Employer Champion programme, highlighting the benefits of Chartered Scientist registration and working with them to review our members' CPD
- Review how our Working with Soils and Agricultural Land Classification courses are delivered
- Ensure our Equality, Diversity and Inclusion policy is embedded into our membership and renewal processes

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

**Our Achievements:**

- Reviewed 55 new membership applications and 1 new Science Council registration
- Undertook an annual review of Chartered Scientist members' CPD, all of which met the standards required by the Science Council
- Maintained a strong working relationship with the Science Council and received permission to continue delivering Chartered Scientist for a further two-year period
- Approved one new Society Fellow
- Committed to review in 2022, the Fellow application process, to ensure members understand the skills and experience needed to secure Fellowship status
- Delivered our virtual Agricultural Land Classification course in November
- Launched a Corporate Member category, to provide organisations with the opportunity to demonstrate their support of the Society
- Participated in the Science Council's 2021 benchmarking exercise using Progression Framework 2.0. The self-assessment tool for Equality, Diversity and Inclusion indicated that the Society has improved its score since it was last carried out in 2017 and we are in line or ahead of other organisations when benchmarked against their results

**Our Impact:**

- Increased our membership from 776 in 2020 to 853 in 2021, a 14% increase and the Society's highest ever number of members

**Case Study - Honorary Members**

Using the Honorary Membership function awarded within the Society Bye-Laws, Professors Goulding and Oliver were overwhelmingly elected at the AGM. This award demonstrates the impact which the individuals have had within soil science and specifically in supporting the Society to achieve its objectives.

- Professor Keith Goulding - A former President of BSSS, Keith has showed leadership and made enormous contributions in nutrient cycling, especially of nitrogen, phosphorus and potassium; nutrient losses from agriculture, especially nitrate leaching and nitrous oxide emissions; farm system studies; acid rain and soil acidification. These were recognised when he was awarded Highly Cited Scientist status by Clarivate in 2018
- Professor Margaret Oliver - A former BSSS Council member and Editor-in-chief of the European Journal of Soil Science, Margaret has made outstanding contributions to soil survey through innovative sampling design, estimation and spatial prediction, especially in the application of geostatistical theory. She has provided new knowledge on radioactivity and pollutants in soil, and comprehensively reviewed current knowledge on role of soil on human health

**Leading on the social and environmental responsibilities of a contemporary society.**

**What we set out to achieve:**

We will provide leadership in the areas concerning the socio-economic responsibilities of a modern Society. We will ensure all members have equality of opportunity, irrespective of age, race, disability, sex, religion or other protected characteristics. We will ensure our activities are planned with issues of equality, inclusion and diversity at the forefront of all decision making and that we act environmental responsible and achieve carbon neutrality where possible.

**What we set out to achieve:**

- Update the Terms of Reference for our Council and all other committees
- Ensure our approved policies are implemented into the working practices for all committees. For example, ensuring we ensure diverse presenter representation at our meetings, events and in our journals and that good governance is in place for both our membership and grants and awards processes
- Update our Code of Conduct and Disciplinary Procedures
- Work to understand and reduce the Society's carbon impact

**Our Achievements:**

- Updated Terms of Reference to reflect the need for diverse representation across all of our committees
  - Agreed two new policies: Complaints and Safeguarding. The policies outline our commitment to operate a fair and inclusive Society which is transparent in its complaint handling, and our commitment to ensure any children or vulnerable adults participating in our activities are protected from harm
-

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**ACHIEVEMENT AND PERFORMANCE**

- Updated our Code of Conduct to apply to all categories of members, including Corporate Members
- Updated our Articles of Association, to outline the process for Trustees' election and resignation and decrease the percentage of members required to make a quorum at General Meetings
- Updated our Bye-Laws to set out the committee structures, membership process and disciplinary procedures
- Welcomed two new Trustees from outside our membership, bringing a wealth of external governance and finance experience
- Carried out a member survey to better understand members' needs and expectations from the Society
- Committed to 'blind review' grant applications from 2022 onwards to limit the potential for unconscious bias

**Case Study - Updating our Articles of Association and Bye-Laws**

It had been over 10 years since the Society had updated its Articles of Association, which were unanimously approved for amendment by members. The changes to the Articles included reducing the number of members needed to constitute a quorum, from 10% to 5%, removal of the reference to the merger between the Institute of Professional Soil Scientists (IPSS) and the Society over ten years ago, and greater clarity over the election of Board Trustees.

The updated Bye-Laws included changes to each section, and introduced a new section on Membership, setting out the categories of membership and the rules which members are bound by. The updated Bye-Laws clarified the election process for Society Trustees and Council and the role of the Presidential team.

The updated documents support the Society's aim for a clear and transparent governance process.

## **FUTURE ACTIVITIES**

To support our strategy, we will undertake the following activities in 2022:

### **1. Seeking to publicise the key issues for the soil science community**

- Introduce a journals hub landing page - providing better visibility to our journals
- Review Soil Matters to see whether it still meets members' needs
- Increase our visibility on social media - increasing our reach
- Delivering more guidance and Science Notes on high-profile topics
- Respond to relevant UK and international consultations

### **2. Promoting change through knowledge exchange across all aspects of soil science**

- Deliver a series of short videos to promote the importance of soil to a wider audience
- Agree how the Society should engage with COP 27
- Exhibit at Contamination Expo

### **3. Hosting conferences and meetings focused on soils**

- Host face-to-face Regional Group events and meetings
- Continue our Zoom into Soil series, partnering with external organisations as relevant
- Map our stakeholders and raise awareness of our events via these networks
- Host the World Congress of Soil Science including an arts, soil judging competition and training programme, tours and outreach programme

### **4. Supporting and encouraging the education of soil science**

- Deliver outreach events at the Glasgow Science Centre to support the World Congress of Soil Science
- Support the development of the Natural History GCSE and T Level in Agriculture, Land Management and Production
- Promote the Public Outreach Grant for Society members

### **5. Inspiring the future generations of soil scientists**

- Implement a bi-monthly newsletter for EC members
- Deliver the Interdisciplinary grant at the World Congress of Soil Science
- Deliver a networking event for Early Career practitioners and researchers at the World Congress

### **6. Ensuring high standards of professional practice for those working with soils**

- Undertake an annual review of CPD returns
- Support IUSS with the development of international competence standards
- Deliver an Agricultural Land Classification virtual course

### **7. Leading on the social and environmental responsibilities of a contemporary society**

- Agree our long-term Society vision and key performance indicators (KPIs)
- Introduce members only pages on the Society website
- Ensure we continue to have up to date Terms of Reference and policies
- Award an Outstanding Volunteer Contribution Award
- Develop quality Society and World Congress merchandise and arrange sale

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**FINANCIAL REVIEW**

**Investment performance**

The Society has obtained banking and other interest from bank and building society accounts held amounting to £1,069 (2020 : £3,255).

The Society was also in receipt of distributions from its investment portfolio of £14,584 (2020 : £16,949), representing a 4.76% (2020 : 6.26%) return on capital invested into the fund at the beginning of the financial year.

The investment portfolio has achieved capital growth of £36,190 (2020 decline : £60,527), representing an increase 11.79% (2020 : decline 22.38%) return on capital invested into the fund at the beginning of the financial year.

**Financial position**

The tangible fixed assets net book value of £3,308 (2020 : £282) has increased from the prior year due to additions.

The balance sheet position shows an increased net current assets position of £1,045,368 (2020 : £945,610), resulting from an increase in the value of investments to £306,695 (2020 : £270,505), combined with a decrease in cash at bank and in hand to £483,801 (2020 : £519,138) and an increase of debtors to £93,775 (2020 : £198).

Creditors due within one year as at the balance sheet date have decreased to £89,056 (2020 : £128,691) due to a decrease in accruals to £29,148 (2020 : £101,489).

At the yearend the Society has freely available current reserves of £1,031,997 (2020 : £932,995) which excludes fixed assets of £25,196 (2020 : £24,906). Given the Society's current levels of expenditure of £353,974 (2020 : £312,344) this would allow for approximately 35 months (2020 : 36 months) of continuing operations without further freely available reserves becoming available.

As at the yearend the Society had unrestricted funds totalling £1,057,193 (2020 : £957,901) and restricted funds totalling £13,371 (2020 : £12,615) as detailed further in the notes to the financial statements. The total funds of the Society has increased to £1,070,564 (2020 : £970,516).

As noted in the reserves policy, these reserves are being held to support the Society when hosting the World Congress of Soil Science in 2022.

**Principal funding sources**

The Society's principal funding sources continue to be income received in respect of publications produced, membership subscriptions, admission fees to meetings and conferences, fees for the provision of training courses, and the supplementary investment income, which the trustees note will help to facilitate the hosting of the World Congress of Soil Science in 2022.

Total incoming resources in the financial year amounted to £454,022 (2020 : £317,587). The increase in the year is a result of the share revaluation gain amounting to £36,190 (2020 loss : £60,527) and other trading activities income of £45,400 (2020 : £11).

The Society's membership subscription income of £35,797 (2020 : £36,108) has maintained consistent with prior years. Total incoming resources from donations and legacies has increased to £36,648 (2020 : £36,597) as a result of increased donations to the Brian Chambers Soil Fund, which amounted to £750 (2020 : £490) in the year.

The net incoming resources for the year amounted to £100,048 (2020 : £5,243), of which £756 (2020 : £465 loss) relates to restricted funds.

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

**FINANCIAL REVIEW**

**Investment policy and objectives**

Due to the level of reserves held by the Society the trustees have adopted a policy of spreading bank balances with a variety of banking institutions in order to provide a higher level of protection from the Financial Services Compensation Scheme (FSCS) should a bank or building society that the charity deals with were to become insolvent.

The trustees have also elected to invest a proportion of funds into an M&G investment trust "Charifund" in order to further diversify the risk of funds held by the charity. The trust is a well-diversified portfolio of approximately 100 holdings, mainly high yielding UK company shares. While the trust will generally have a bias towards stocks that are out-of-favour with investors, the fund manager seeks to identify good quality companies with attractive dividend growth prospects.

**Reserves policy**

The trustees have set a reserves policy, which requires:

- Reserves be maintained at a level which ensures that The British Society of Soil Science core activity could continue during a period of unforeseen difficulty; and
- A proportion of reserves be maintained in a readily realisable form.

The trustees seek to maintain a level of reserves by holding bank balances and by investments, which can be sold to release cash. Reviews of cash holdings and investment valuations are considered throughout the year. The calculation of the required level of reserves is an integral part of the organisation's planning, budget and forecast cycle. It takes into account:

- Risks associated with each stream of income and expenditure being different from that budgeted;
- Planned activity level, including grant giving;
- Organisation's commitments; and
- Outsourced staffing obligations.

**Current levels of reserves**

Continuing concern over the future stability of academic publishing, changing currency exchange rates and the continuing impact of geopolitical instability and its impact on macroeconomic outlook suggest that there is significant insecurity over this major source of income for the Society. Therefore the trustees have elected to hold a minimum of 12 months operating costs (includes staffing, sub-contracted staffing, on-going project and grant giving obligations) as easily accessible cash deposits. These cash reserves will be held in rolling guaranteed fixed deposit accounts separate from any additional investments held by the Society. The current 12 month operating reserve is £312,000.

The level of reserve held is calculated and monitored every 12 months by the Treasurer Trustee and Executive Officer and any amendments required are ratified by the full Board of Trustees in line with the Society's articles of Association. This policy is reviewed annually.

**Going concern**

The trustees do not consider there to be any material uncertainties about the Society's ability to continue, and therefore consider the charity to be a going concern. The financial statements are therefore prepared under this basis.

**Funds in deficit**

The Society had no funds held in deficit during the current or previous financial year.

**British Society of Soil Science (Registered number: 07110309)**

**Report of the Trustees  
for the Year Ended 31 December 2021**

---

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

.....  
Dr D B Lascelles - Trustee



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

---

**Independent examiner's report to the trustees of British Society of Soil Science ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**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 statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants of 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 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.

Adam Burt ACA FCCA  
Institute of Chartered Accountants of England and Wales  
HSA & Co  
Chartered Accountants  
Lewis House  
Great Chesterford Court  
Great Chesterford  
Essex  
CB10 1PF

Date: .....

**British Society of Soil Science**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	4	35,898	750	36,648	36,597
<b>Charitable activities</b>					
Publications		314,070	-	314,070	320,878
Meetings and conferences		-	-	-	424
Training courses		6,061	-	6,061	-
Other trading activities	5	45,400	-	45,400	11
Investment income	6	<u>51,837</u>	<u>6</u>	<u>51,843</u>	<u>(40,323)</u>
<b>Total</b>		453,266	756	454,022	317,587
<b>EXPENDITURE ON</b>					
Raising funds		1,380	-	1,380	8,139
<b>Charitable activities</b>					
Membership and subscriptions	7	73,908	-	73,908	103,223
Publications		126,980	-	126,980	86,694
Meetings and conferences		96,336	-	96,336	64,623
Training courses		2,327	-	2,327	3,992
Provision of grants		53,043	-	53,043	45,673
<b>Total</b>		<u>353,974</u>	-	<u>353,974</u>	<u>312,344</u>
<b>NET INCOME</b>		99,292	756	100,048	5,243
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>957,901</u>	<u>12,615</u>	<u>970,516</u>	<u>965,273</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,057,193</u></u>	<u><u>13,371</u></u>	<u><u>1,070,564</u></u>	<u><u>970,516</u></u>

The notes form part of these financial statements

**Balance Sheet**  
**31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	13	21,888	-	21,888	24,624
Tangible assets	14	<u>3,308</u>	<u>-</u>	<u>3,308</u>	<u>282</u>
		25,196	-	25,196	24,906
<b>CURRENT ASSETS</b>					
Debtors	15	93,775	-	93,775	198
Investments	16	306,695	-	306,695	270,505
Prepayments and accrued income		250,028	125	250,153	284,460
Cash at bank and in hand		<u>470,555</u>	<u>13,246</u>	<u>483,801</u>	<u>519,138</u>
		1,121,052	13,371	1,134,424	1,074,301
<b>CREDITORS</b>					
Amounts falling due within one year	17	<u>(89,056)</u>	<u>-</u>	<u>(89,056)</u>	<u>(128,691)</u>
<b>NET CURRENT ASSETS</b>		<u>1,031,997</u>	<u>13,371</u>	<u>1,045,368</u>	<u>945,610</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>1,057,193</u>	<u>13,371</u>	<u>1,070,564</u>	<u>970,516</u>
<b>NET ASSETS</b>		<u>1,057,193</u>	<u>13,371</u>	<u>1,070,564</u>	<u>970,516</u>
<b>FUNDS</b>					
	19				
Unrestricted funds				1,057,193	957,901
Restricted funds				<u>13,371</u>	<u>12,615</u>
<b>TOTAL FUNDS</b>				<u>1,070,564</u>	<u>970,516</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**British Society of Soil Science (Registered number: 07110309)**

**Balance Sheet - continued**  
**31 December 2021**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....  
Dr D B Lascelles - Trustee

**1. CHARITABLE COMPANY STATUS**

The charity is a company limited by guarantee. The members of the company are the trustees named in the Report of the Trustees. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity's registered number and principle address can be found on the Reference and Administrative Details page.

The charity constitutes a public benefit entity as defined by FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**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.

Incoming resources are stated net of value added tax.

Income from grants and donations

Donations and grants are recognised when they have been communicated and received in writing with notification of both the amount and settlement date.

In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Subscription income

Income relating to subscriptions are initially recognised on the date on which they are invoiced. Subscriptions invoiced in advance of the subscription period are recognised as deferred income until the accounting period to which the subscription relates.

Subscriptions receipts received in advance of the subscription being invoiced are recognised as a creditor until the accounting period to which the subscription relates and invoice raised.

Conferences and meetings income

Income relating to conferences and meetings occurring within the reporting period are recognised as income within the accounting period during which they take place.

Income relating to conferences and meetings received in advance of the event date are recognised as deferred income until the accounting period during which they occur.

**2. ACCOUNTING POLICIES - continued**

**Income - continued**

Publication income

Royalty income derived from the publications made by BSSS are initially recognised when the charity has fulfilled its obligations under the agreements with the relevant publisher and the income can be measured reliably. Balances owed to the charity are invoiced upon confirmation that the royalties income is agreed with the publisher.

Royalty income is accrued for as at the financial reporting date when the amounts due to the charity have been agreed with the publisher subsequent to the financial reporting date, but before the issue of the financial statements for that period.

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

**Allocation and apportionment of costs**

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website development is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Tangible fixed assets are initially recognised at cost, and subsequently recorded at cost less accumulated depreciation.

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

Computer equipment	- 25% on reducing balance
Fixtures & Fittings	- 25% on reducing balance

**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.

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.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**2. ACCOUNTING POLICIES - continued**

**Listed investments**

Listed investments are recognised at market value, with any revaluations being charged to Investment income within the Statement of Financial Activities.

**Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instruments.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes, in effect, a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

Preparation of the financial statements requires management to make significant judgements, estimates, and assumptions that influence the values reported. These estimates and judgement are regularly reviewed and are based on the experience of the company's management as well as other factors, including the expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements:

There are no significant judgements, apart from those involving estimations, which management has made in the process of applying the entities accounting policies and that have the most significant effect on the amounts recognised in the financial statements

Significant estimates:

As disclosed in the relevant accounting policies, the charity has apportioned the support costs that cannot be directly attributed to a particular heading to one consistent with the use of the resources.

Such support costs that are related to the core governance and functioning of the charity (e.g. independent examination fees and company return filing fees) have been allocated to the "Membership and subscriptions" heading under the Statement of Financial Activities. This approach has been undertaken in order to reflect the core costs of the charity to the activities related to bringing the society's community together.

Other major support costs that are incurred by the charity (e.g. office costs and depreciation) have been allocated to the following activities using the percentages noted within the Statement of Financial Activities:

Membership and subscriptions -	30%
Publications -	20%
Meetings and conferences -	50%

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION  
UNCERTAINTY - continued**

This approach, and estimates used above, have been used on the basis that they are considered to reflect the additional support costs incurred by the charity to facilitate this activity which in turn provides a public benefit and income to the charity in order to further meet its objectives in the future.

**4. DONATIONS AND LEGACIES**

	2021 £	2020 £
Donations	851	489
BSSS member's subscriptions	<u>35,797</u>	<u>36,108</u>
	<u>36,648</u>	<u>36,597</u>

**5. OTHER TRADING ACTIVITIES**

	2021 £	2020 £
Shop income	-	11
Sponsorships	1,000	-
Partnership	8,400	-
Secretariat fees	<u>36,000</u>	<u>-</u>
	<u>45,400</u>	<u>11</u>

**6. INVESTMENT INCOME**

	2021 £	2020 £
Share revaluations	36,190	(60,527)
Deposit account interest	1,069	3,255
Investment income	<u>14,584</u>	<u>16,949</u>
	<u>51,843</u>	<u>(40,323)</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Membership and subscriptions	13,833	-	60,075	73,908
Publications	90,921	-	36,059	126,980
Meetings and conferences	6,190	-	90,146	96,336
Training courses	2,327	-	-	2,327
Provision of grants	<u>-</u>	<u>53,043</u>	<u>-</u>	<u>53,043</u>
	<u>113,271</u>	<u>53,043</u>	<u>186,280</u>	<u>352,594</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

8. GRANTS PAYABLE

	2021	2020
	£	£
Provision of grants	<u>53,043</u>	<u>45,673</u>
The total grants paid to institutions during the year was as follows:		
	2021	2020
	£	£
WCSS Grant	<u>42,520</u>	<u>39,334</u>

The amounts paid in relation to each grant during the year are as follows:

	2021	2020
	£	£
Field Equipment Grants	623	-
David S Jenkinson Fellowship Grants	5,000	5,000
Student Conference Grants	450	339
Eurosoil Grant	4,450	-
Brian Chambers Soil Fund Grants	-	1,000
World Congress of Soil Science Grant	<u>42,520</u>	<u>39,334</u>
	<u>53,043</u>	<u>45,673</u>

Details of the purpose and nature of the above grants can be found within the Report of the Trustees.

9. SUPPORT COSTS

	Finance	Other	Governance	Totals
	£	£	costs £	£
Membership and subscriptions	1,108	54,086	4,881	60,075
Publications	-	36,059	-	36,059
Meetings and conferences	<u>-</u>	<u>90,146</u>	<u>-</u>	<u>90,146</u>
	<u>1,108</u>	<u>180,291</u>	<u>4,881</u>	<u>186,280</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**9. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

			2021	2020
	Membership and subscriptions £	Publications £	Meetings and conferences £	Total activities £
Bank charges	1,098	-	-	1,098
Exchange rate variances	10	-	-	10
Office staff costs	46,920	31,280	78,201	156,401
Rent, rates and water	1,050	701	1,752	3,503
Insurance	493	329	821	1,643
Telephone	56	37	93	186
Postage and stationery	32	21	52	105
Computer and website expenses	4,080	2,720	6,799	13,599
Repairs and renewals	304	203	508	1,015
Amortisation of intangible fixed assets	821	547	1,368	2,736
Depreciation of tangible fixed assets	330	221	552	1,103
Independent examination fees	3,490	-	-	3,490
Independent examiners' fees for other work	1,391	-	-	1,391
	<u>60,075</u>	<u>36,059</u>	<u>90,146</u>	<u>186,280</u>
				<u>146,200</u>

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

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

	2021	2020
	£	£
Independent examination fees	3,490	3,306
Examiner' fees for non-assurance services	1,391	1,200
Depreciation - owned assets	1,103	94
Website development amortisation	<u>2,736</u>	<u>2,736</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**11. TRUSTEES' REMUNERATION AND BENEFITS - continued****Trustees' expenses**

Trustees have been reimbursed for the costs of travel and accommodation expenses incurred in attending various meetings and conferences.

Re-imburements to trustees were as follows:

	2021	2020
	£	£
Dr D B Lascelles	146	-
Mrs A Becvar	-	-
Prof. D Hopkins	-	-
Dr T Aspray	-	153
Prof S Mooney	-	294
Dr J Hannam	-	-
Dr B Westbury	-	-
Mr A Sarkar	-	-
	<u>146</u>	<u>447</u>

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	36,107	490	36,597
<b>Charitable activities</b>			
Publications	320,878	-	320,878
Meetings and conferences	424	-	424
Other trading activities	11	-	11
Investment income	<u>(40,368)</u>	<u>45</u>	<u>(40,323)</u>
<b>Total</b>	317,052	535	317,587
<b>EXPENDITURE ON</b>			
Raising funds	8,139	-	8,139
<b>Charitable activities</b>			
Membership and subscriptions	103,223	-	103,223
Publications	86,694	-	86,694
Meetings and conferences	64,623	-	64,623
Training courses	3,992	-	3,992
Provision of grants	44,673	1,000	45,673
	<u>311,344</u>	<u>1,000</u>	<u>312,344</u>
<b>Total</b>	311,344	1,000	312,344
<b>NET INCOME/(EXPENDITURE)</b>	5,708	(465)	5,243

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	952,193	13,080	965,273
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>957,901</u></u>	<u><u>12,615</u></u>	<u><u>970,516</u></u>

**13. INTANGIBLE FIXED ASSETS**

	Website development £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<u>27,360</u>
<b>AMORTISATION</b>	
At 1 January 2021	2,736
Charge for year	<u>2,736</u>
At 31 December 2021	<u>5,472</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u><u>21,888</u></u>
At 31 December 2020	<u><u>24,624</u></u>

**14. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2021	-	4,894	4,894
Additions	3,282	847	4,129
Disposals	<u>-</u>	<u>(1,279)</u>	<u>(1,279)</u>
At 31 December 2021	<u>3,282</u>	<u>4,462</u>	<u>7,744</u>
<b>DEPRECIATION</b>			
At 1 January 2021	-	4,612	4,612
Charge for year	820	283	1,103
Eliminated on disposal	<u>-</u>	<u>(1,279)</u>	<u>(1,279)</u>
At 31 December 2021	<u>820</u>	<u>3,616</u>	<u>4,436</u>
<b>NET BOOK VALUE</b>			
At 31 December 2021	<u><u>2,462</u></u>	<u><u>846</u></u>	<u><u>3,308</u></u>
At 31 December 2020	<u><u>-</u></u>	<u><u>282</u></u>	<u><u>282</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	93,577	-
Other debtors	<u>198</u>	<u>198</u>
	<u>93,775</u>	<u>198</u>

**16. CURRENT ASSET INVESTMENTS**

	2021	2020
	£	£
Listed investments	<u>306,695</u>	<u>270,505</u>

Listed investments included above are in relation to the charity's investment held in the M&G "Charifund" trust. Details of the charity's investment policy and performance can be found in the Report of the Trustees.

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

	2021	2020
	£	£
Trade creditors	49,771	21,010
VAT	768	-
Subscriptions paid in advance	9,369	6,192
Accrued expenses	<u>29,148</u>	<u>101,489</u>
	<u>89,056</u>	<u>128,691</u>

**18. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	700	2,800
Between one and five years	<u>-</u>	<u>700</u>
	<u>700</u>	<u>3,500</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

## 19. MOVEMENT IN FUNDS

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	513,410	138,198	891	652,499
BSSS Operational Fund	312,345	-	(891)	311,454
2022 World Congress of Soil Science Fund	132,146	(42,520)	-	89,626
Training Courses	-	3,614	-	3,614
	957,901	99,292	-	1,057,193
<b>Restricted funds</b>				
Brian Chambers Soils Fund	12,615	756	-	13,371
<b>TOTAL FUNDS</b>	<u>970,516</u>	<u>100,048</u>	<u>-</u>	<u>1,070,564</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	447,205	(309,007)	138,198
2022 World Congress of Soil Science Fund	-	(42,520)	(42,520)
Training Courses	6,061	(2,447)	3,614
	453,266	(353,974)	99,292
<b>Restricted funds</b>			
Brian Chambers Soils Fund	756	-	756
<b>TOTAL FUNDS</b>	<u>454,022</u>	<u>(353,974)</u>	<u>100,048</u>

## Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/20 £
<b>Unrestricted funds</b>				
General fund	375,905	105,569	31,936	513,410
BSSS Operational Fund	327,288	(60,527)	45,584	312,345
2022 World Congress of Soil Science Fund	249,000	(39,334)	(77,520)	132,146
	952,193	5,708	-	957,901
<b>Restricted funds</b>				
Brian Chambers Soils Fund	13,080	(465)	-	12,615
<b>TOTAL FUNDS</b>	<u>965,273</u>	<u>5,243</u>	<u>-</u>	<u>970,516</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

## 19. MOVEMENT IN FUNDS - continued

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	377,579	(272,010)	105,569
BSSS Operational Fund	(60,527)	-	(60,527)
2022 World Congress of Soil Science Fund	-	(39,334)	(39,334)
	<u>317,052</u>	<u>(311,344)</u>	<u>5,708</u>
<b>Restricted funds</b>			
Brian Chambers Soils Fund	535	(1,000)	(465)
	<u>535</u>	<u>(1,000)</u>	<u>(465)</u>
<b>TOTAL FUNDS</b>	<u>317,587</u>	<u>(312,344)</u>	<u>5,243</u>

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

	At 1/1/20 £	Net movement in funds £	Transfers between funds £	At 31/12/21 £
<b>Unrestricted funds</b>				
General fund	375,905	243,767	32,827	652,499
BSSS Operational Fund	327,288	(60,527)	44,693	311,454
2022 World Congress of Soil Science Fund	249,000	(81,854)	(77,520)	89,626
Training Courses	-	3,614	-	3,614
	<u>952,193</u>	<u>105,000</u>	<u>-</u>	<u>1,057,193</u>
<b>Restricted funds</b>				
Brian Chambers Soils Fund	13,080	291	-	13,371
	<u>13,080</u>	<u>291</u>	<u>-</u>	<u>13,371</u>
<b>TOTAL FUNDS</b>	<u>965,273</u>	<u>105,291</u>	<u>-</u>	<u>1,070,564</u>

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	824,784	(581,017)	243,767
BSSS Operational Fund	(60,527)	-	(60,527)
2022 World Congress of Soil Science Fund	-	(81,854)	(81,854)
Training Courses	6,061	(2,447)	3,614
	<u>770,318</u>	<u>(665,318)</u>	<u>105,000</u>
<b>Restricted funds</b>			
Brian Chambers Soils Fund	1,291	(1,000)	291
	<u>1,291</u>	<u>(1,000)</u>	<u>291</u>
<b>TOTAL FUNDS</b>	<u>771,609</u>	<u>(666,318)</u>	<u>105,291</u>

**19. MOVEMENT IN FUNDS - continued**

The BSSS Operational Fund is a designated fund established in order to ring-fence the level of reserves BSSS shall require to operate for an estimated period of 12 months. These funds have been invested by the Society and accessed when necessary.

The trustees of BSSS anticipate significant expenditure to be incurred when hosting the World Congress of Soil Science 2022 in Glasgow, however the level of expenditure cannot, at this time, be accurately and reliably estimated. In anticipation of the event the trustees wish to recognise the balances necessary to host the event separately from other unrestricted reserves. The trustees have therefore designated the balance transferred from unrestricted reserves to recognise the minimum expenditure balances forecast at this time.

The Brian Chambers Soils Fund was established in memory Professor Brian Chambers, a former President and Fellow of the Institute of Professional Soil Scientists (IPSS) and member of BSSS, who worked tirelessly to apply science to the complex problems of soil, nutrient and manure management.

The Brian Chambers Soils Fund is supported by donations to the fund and thereon provides grants to help fund the learning and development costs of students and early career scientists. The grants aim to encourage the skills and knowledge needed to manage soils effectively to meet the demands of modern farming systems is essential for the future sustainability of agriculture.

**20. RELATED PARTY DISCLOSURES**

During the current and prior year the charity was invoiced in the year by Cranfield University for the following goods and services, net of value-added-tax, which were provided in the year. Cranfield University is considered to be a related party based on the rationale explained in the Report of the Trustees.

	2021	2020
	£	£
Office staff payroll costs	122,079	80,273
Payroll charges	14,703	8,806
Postage costs	-	822
Rental fees	3,046	2,183
Stationary	-	-
Software costs	701	887
Meeting and conference expenses	-	-
	<u>140,529</u>	<u>92,971</u>

The above transactions were charged to the society at cost. As at the balance sheet date the charity owed £30,491 (2020 - £nil) to Cranfield University in respect of such services.

There were no other related party transactions in the financial years ended 31 December 2021 or 31 December 2020.



**21. FINANCIAL INSTRUMENTS**

Financial assets held by the charity that are debt instruments measured at amortised cost comprises of cash at bank and in hand and trade debtors. The total value of financial assets measured at amortised cost included within the Statement of Financial Position as at the reporting date was £577,378 (2020 - £519,138).

Financial assets held by the charity that are debt instruments measured at market value are the listed investments held within a portfolio as disclosed within the notes to these financial statements. The total value of financial assets measured at market value included within the Statement of Financial Position as at the reporting date was £306,695 (2020 - £270,505).

Financial liabilities measured at amortised cost comprises of trade creditors. The total value of financial liabilities measured at amortised costs included within the Statement of Financial Position as at the reporting date was £49,771 (2020 - £21,011).

Details of the terms of conditions of other loans are include within the Related Party Disclosures notes within the financial statements.

**British Society of Soil Science****Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	851	489
BSSS member's subscriptions	<u>35,797</u>	<u>36,108</u>
	36,648	36,597
<b>Other trading activities</b>		
Shop income	-	11
Sponsorships	1,000	-
Partnership	8,400	-
Secretariat fees	<u>36,000</u>	<u>-</u>
	45,400	11
<b>Investment income</b>		
Share revaluations	36,190	(60,527)
Deposit account interest	1,069	3,255
Investment income	<u>14,584</u>	<u>16,949</u>
	51,843	(40,323)
<b>Charitable activities</b>		
Royalties from publications	314,070	320,878
Provision of training courses	6,061	-
Annual conference admissions	<u>-</u>	<u>424</u>
	<u>320,131</u>	<u>321,302</u>
<b>Total incoming resources</b>	454,022	317,587
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Promotional costs	1,380	8,139
<b>Charitable activities</b>		
Regional group meetings and travelling expenses	-	268
Annual conference	(3,996)	595
IPSS committee meetings	-	1,012
Sundries	13	13
Printing and copying	2,861	3,306
Dues and subscriptions	10,959	11,358
SUM contractors	29,205	24,358
EJSS contractors	39,914	32,832
General travel and meeting costs	8,533	18,563
Carried forward	87,489	92,305

This page does not form part of the statutory financial statements

**British Society of Soil Science****Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	87,489	92,305
Council expenses	1,653	945
Publication expenses	21,802	15,090
Training courses	2,327	3,992
Grants to institutions	42,520	39,334
Grants to individuals	<u>10,523</u>	<u>6,339</u>
	166,314	158,005
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	1,098	872
Exchange rate variances	<u>10</u>	<u>(3)</u>
	1,108	869
<b>Other</b>		
Office staff costs	156,401	126,407
Rent, rates and water	3,503	3,293
Insurance	1,643	3,253
Telephone	186	307
Postage and stationery	105	996
Computer and website expenses	13,599	3,739
Repairs and renewals	1,015	-
Amortisation of intangible fixed assets	2,736	2,736
Depreciation of tangible fixed assets	<u>1,103</u>	<u>94</u>
	180,291	140,825
<b>Governance costs</b>		
Independent examination fees	3,490	3,306
Independent examiners' fees for other work	<u>1,391</u>	<u>1,200</u>
	<u>4,881</u>	<u>4,506</u>
Total resources expended	<u>353,974</u>	<u>312,344</u>
<b>Net income</b>	<u>100,048</u>	<u>5,243</u>

This page does not form part of the statutory financial statements