

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 2023
for
British Society of Soil Science
(A Company Limited by Guarantee)**



**BRITISH SOCIETY
OF SOIL SCIENCE**

British Society of Soil Science
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For the Year Ended 31 December 2023

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British Society of Soil Science
REFERENCE AND ADMINISTRATION DETAILS
For the Year Ended 31 December 2023

TRUSTEES
Dr J A Hannam
Dr D B Lascelles
Prof. P D Hallett
Mr D Lambeth (appointed 1 August 2022)
Mr A Sarkar
Mr M Palmer (resigned 31 December 2023)

COMPANY SECRETARY Mrs S L Garry (resigned 16 November 2023)

REGISTERED OFFICE Building 42a, Cranfield University
Cranfield, Bedfordshire
MK43 0AL

REGISTERED COMPANY NUMBER 071 I0309 (England and Wales)

REGISTERED CHARITY NUMBER 1134456

Patron HRH The Duke of Gloucester KG GCVO

Office Staff
Mrs S Garry Executive Officer (resigned 16 November 2023)
Ms N Coles Senior Administrative Assistant
Ms C Berrill Project Coordinator (resigned 19 February 2023)
Mr D Simms Communications, Marketing and Events Coordinator
Ms C Wangari Administrative Assistant and Bookkeeper

Editorial Team

European Journal of Soil Science

Professor J Dungait Editor
Professor Gerard Heuvelink Deputy Editor
Professor Olaf Schmidt Deputy Editor
Dr Mark Farrell Deputy Editor
Professor Hailong He Deputy Editor (appointed 1st April 2023)
Dr John Scullion Deputy Editor (retired 30th June 2023)
Dr Dan Evans Social Media Coordinator

Soil Use and Management

Dr Deyi I-Jou Editor
Dr D O'Connor Deputy Editor
Dr A Unc Deputy Editor
Dr J Webb Deputy Editor
Dr F Nicholson Social Media Coordinator

British Society of Soil Science
REFERENCE AND ADMINISTRATION DETAILS
For the Year Ended 31 December 2023

Independent Examiner 1-18 Accountants
Plumpton House, Plumpton Road
Hoddesdon, EN 11 0LB

Bankers Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Website www.soils.org.uk

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 2023. 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 2015).

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 met 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.

Recruitment and appointment of new trustees

Trustees should usually be appointed for 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.

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.

No training was carried out in 2023.

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 worked closely with IUSS as the organising society for the 2022 World Congress of Soil Science. Society members received 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 (Land IS) 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.

Advisory Council

BSSS retains an Advisory Council which holds delegated responsibility from the Board of Trustees as detailed in the company By-laws. During 2023, the Council consisted of 17 members, as follows:

Jack Hannam	Trustee and Chair
Nikki Baggaley	Scottish Soil Discussion Group Chair
Chris Cattle	Northern Soils Network
Kirsty Charles	Early Careers Chair/Co-Chair - until 31 December 2023
Lynda Deeks	South West Soil Discussion Group Chair
Jenni Dungait	Editor, European Journal of Soil Science
Marcelo Galdos	South East England Soil Discussion Group Chair – from 27 February 2023
Sarah Garry	Executive Officer — until 17 November 2023
Iain Gould	Midlands Soil Discussion Group Chair
Paul Hallett	Trustee
Deyi Hou	Editor, Soil Use and Management
Bruce Lascelles	Trustee
Kara Marsden	Welsh Soils Discussion Group Chair
Mark Nason	Ordinary Council Member
Mike Palmer	Professional Practice & Development Committee Chair until 31.12.2023
Lois Phillipps	Outreach Committee Chair
Danielle Roche	Early Careers Co-Chair - from 1 June 2023

The Council is informed by the following standing committees, each of which have their own Terms of Reference:

- Early Careers Committee
- Education Committee (changed to Outreach Committee)
- Grants & Awards Committee
- Professional Practice Committee (changed to Professional Practice and Development Committee)
- Publications Committee

Association Membership

At 31 December 2023, BSSS represented 938 members and 5 corporate members; a 6% increase from 2022 (883 members) and the highest number of members in the Society's history. Members of BSSS hail from around the globe with members in 42 countries.

At the end of 2023, 61.2% of our members were men, 34.8% women, 0.4% gender non-conforming, 0.1% transgender and 0.1% non-binary with 3.4% preferring not to say. Amongst our Early Career members, 39.9% of were male, 53.5% female, 1.3% gender non-conforming, 0.3% transgender with 5% preferring not to say.

During 2023 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**

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 2023, the mission and vision for the Society were reviewed. Developed by Board and member consultation, these documents set the Society's direction of travel specifically:

- Our mission is to support and promote the discovery of new knowledge of soils and their role in global sustainability.
- Our vision is to ensure sustainable soils for people and planet.

We will achieve our mission and vision by:

- Promoting scientific study and discovery of new knowledge about soil and ensuring it is accessible to a wide audience.
- Influencing policy and legislation through evidence-based advocacy.
- Supporting our members to develop and continue professional and academic excellence.

The Challenge We Face

- Ensuring a sufficient skills base and engagement to deliver sustainable soil management.
- Driving research, evidence collection and professional excellence whilst experiencing the impacts of changes to academic publishing, income and attitudes to work.
- Promoting soil health in the face of geo-political uncertainty, a growing population and changing social attitudes in a world of technological innovation.

Our mission and vision alongside a seven-point, five-year strategy focuses our efforts and activities:

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 achieve our mission through the creation, dissemination and translation of knowledge. Specifically:

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

By 2025, we will have delivered a clear legacy from the World Congress including a wider range of active stakeholders and increased resources available to members and non-members. We will use our journals and website as mechanisms to deliver this. We will have become a key contact for UK media on soil-related issues and our science and guidance notes will have expanded into valuable resources for members and stakeholders.

By 2030, our journals will be recognised as two of the leading international journals relating to soil. We will have become a key contact for international media on soil-related issues and we will expand our guidance and science notes to provide context for an international audience. Our website will include greater guidance and information aimed at scientific and non-scientific audiences.

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

By 2025, we will be continuing to provide evidence-based information to policymakers at a national level and have become a contact for governments and stakeholders on soil science issues. We will provide dedicated forums for our members to discuss policy and best-practice issues, allowing us to develop recommendations combining academic and practical perspectives.

By 2030, we will be providing evidence-based information to policymakers at an international level and will take a pro-active approach in responding to international consultations. International stakeholders will seek out our dedicated member forums as advisory groups across the breadth of soil activities.

3. Hosting conferences and meetings focused on soils

Using the knowledge and experience we have developed from delivering the World Congress of Soil Science 2022, we will deliver an international and interdisciplinary activity by 2025. The activity will recur on a cyclical basis and will establish the Society as a key player in the dissemination of soils-based knowledge globally.

By 2030, the international and interdisciplinary activity will be delivered for a second time and have developed in size and reach. The activity will attract a broader, international audience with support from major stakeholders.

4. Supporting and encouraging the education of soil science

By 2025, we will have delivered a clear legacy from the World Congress of Soil Science 2022 including a wider range of active stakeholders and increased in-person and digital resources available to members and non-members. This, alongside increased outreach and engagement work, will lead to an increased awareness of the importance of soil amongst a wide range of communities.

By 2030, we will have delivered large-scale outreach programmes, which aim to increase awareness of soil to audiences which can have a demonstrable impact in its care. As a result, the Society will also be recognised by educators and those already engaged in environmental matters, as a reliable source of information.

5. Inspiring the future generations of soil scientists

By 2025, we will have developed a clear education and training pathway demonstrating the routes into soil science. We will have understood the gaps that exist and developed new courses and content for those within the sector, where the content does not exist. We will continue to work with external bodies to influence the soil science taught at all levels of the curriculum.

We will continue to provide our Early Careers members with the opportunity to network with their peers face-to-face and virtually and provide support to help them make the transition into Full membership.

By 2030, we will continue to promote the education and training pathway to members, students and those interested in working with soil. We will work closely with other professional and external bodies to embed soil content into peripheral qualifications, to ensure anyone who works in any context with soil, has the skills to do so.

We will recruit Early Careers members from a wider range of specialisms to encourage collaboration. This will support our members' career opportunities whilst encouraging interdisciplinary working.

Throughout our 10-year vision, we will encourage Society membership as a mechanism to support training and development at all career stages.

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

By 2025, we will require a minimum number of hours of CPD to be provided by Full and Fellow members each year. This will be closely linked to the CSci requirements to encourage more members to obtain CSci status in addition to Society membership. As a result, our members will be well-respected and highly visible as experts in all aspects of soil and its management.

We will update our corporate membership category to allow organisations to demonstrate the value of membership via outcomes aligned to the Society's mission.

By 2030, our membership and number of CSci registrants will grow and strengthen as our professional standards are seen as a mark of expertise and are in demand from clients. Our clear education and training pathway will have led to an increase in the number of qualified soil experts and with industry clients specifying our members for soils work. Our external-facing activities will have led to an increase in membership across non-practitioner grades and we will have introduced tangible benefits to encourage membership amongst the non-scientific community.

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

By 2025, the Society will have a thorough understanding of its environmental impact across all aspects of its operation and have a clear plan in place to reduce and offset its impact. We will continue to encourage inclusion within our membership by providing diverse role models at events and in our case studies.

By 2030, the Society will be a 'carbon positive' organisation, having minimised its environmental impacts and provided practical support to projects which outweigh any negative operational impacts. Our positive approach to diversity and inclusion will have led to a demonstrable increase in diversity across our membership.

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

Seeking to publicise the key issues for the soil science community

Our Strategy said:

We will raise the profile of the important soil issues via our two prestigious journals, European Journal of Soil Science (EJSS) and Soil Use & Management (SUM), 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:

- Agree a suitable publishing arrangement to suit our two journals
- Review Soil Matters to ensure it still meets members' needs
- Publish a comprehensive document summarising the findings from the first soil policy clay held during the World Congress
- Produce a minimum of two guidance notes on relevant topics
- Produce two Science Notes on relevant topics (achieved in-part)
- Review and update existing guidance notes
- Respond to relevant UK and international consultations.

Our Achievements: Journals

Reviewed our members' magazine, Soil Matters, and agreed to move towards an annual high-level publication starting in 2024

Hosted Zoom into Soil: Green and Sustainable Remediation of Contaminated Sites, with Soil Use and Management Editor, Deyi Hou, as the lead speaker

Agreed a new contract with Wiley as a better suited publishing arrangement for our two journals

Promoted both journals via regular In Case you Missed it articles in our members' e-newsletters

Delivered virtual special issues including:

- New Directions in Soil Analysis - 2nd National Symposium on Soil Analysis: New Directions in Soil Analysis: European Journal of Soil Science (wiley.com)
- Conservation Agriculture Toward a Sustainable Future
- Soil Chemistry- Threats and Solutions: European Journal of Soil Science (wiley.com)
- Soils health and ecosystem services
- EJP SOIL Special Issue - Climate-smart sustainable agricultural soil management for the future (wiley.com)
- European Soil Observatory Young Forum: European Journal of Soil Science (wiley.com)
- Symposium on Soil Physics and Rural Revitalization: European Journal of Soil Science (wiley.com)

Guidance, Policy and Promotion

- Published the Soil Policy Legacy Report highlighting the main findings of the World Congress of Soil Science 2022 policy session, as well as dedicated articles from several speakers from that day
- Launched a new introduction to the Society video
- Published our response to the UK Soil Health Inquiry
- President presents at UK Parliamentary Inquiry into Soil Health
- Published a new Science Note for Land Managers - Soil Carbon: What are carbon stocks and how can they be measured?
- Continued to promote our grant and award winners with case studies online and in our members' e-newsletters.
- Reviewed all guidance notes

Featured in magazines, newspapers and websites discussing soil health:

- Cranfield University - Dr Jacqueline Hannam begins role as President of the British Society of Soil Science
- University of Wolverhampton - Soil discussion meeting at the heart of brownfield regeneration site
- Guardian - Green and Ethical Checklist/Plastic Free July
- ICCA - ICCA and Best Cities Announce 2023 Finalists and Seed Fund Grant Winner
- CA4SH - Multi-stakeholder actors convened at the Borlaug International Dialogue to discuss the link between soil health and global food security
- AFBI - Significant Soil Conference hosted in Belfast marking World Soil Day
- Farming Life - Significant Soil Conference hosted in Belfast marking World Soil Day
- The Climate Center - COP 28 Official Side Event: Natural carbon sequestration - Leveraging soils for mitigation, storage, and biodiversity benefits
- CA4SH - Urging Enhanced Integration of Soil Health in NDCs at COP28
- The Center for International Forestry Research and World Agroforestry - Strengthening NDCs for soil health - learning from practical experience
- Countryside Jobs - World Soil Day- Where Food Begins

Our Impact:

- The 2022 Impact Factors were 4.2 for the European Journal of Soil Science (4.178; 2021 a 0.5% increase) and 3.8 for Soil Use and Management (3.67, 2021; a 3.5% increase)
- Submissions during 2023 for the European Journal of Soil Science increased by 29% compared to 2022, and by 40% for Soil Use and Management.
- There was an increase in all metrics across all social channels from 2022 to 2023 with the highest increase in followers on LinkedIn (94%). The post with the most impressions was our Twitter post about our MRV guidance note for land managers on soil carbon. Our social channels now provide us with direct access to 21,000 organisations and individuals overall.

Case Study: President Presents at UK Parliamentary Inquiry into Soil Health

The Society's President, Dr Jack Hannam, joined the Environment, Food and Rural Affairs Commons Select Committee on Tuesday 7 March 2023. She provided oral evidence to their Soil Health, Inquiry based on the science evidence of our membership. Further to the Society's written evidence submission, Jack joined fellow panelists Prof Bridget Emmett Fellow of the British Society of Soil Science, representing UKCEH and having been a special adviser to the 2016 Inquiry, and Martin Ballard with construction and water experience and representing the Society for the Environment.

The panel set out the importance of soil health in mitigating climate change, supporting ecosystems, in food production and with 25% of all global diversity in the soil. The panelists agreed that the scope of the Inquiry should include all types of land use, not just agriculture, including the 5% of UK land which is domestic gardens.

There was significant discussion around payment schemes for farmers, and the panel also supported the need for regular monitoring by farmers to assess the baseline and changes to soil health. The panel agreed that the UK should follow in the footsteps of nations such as Australia, by setting an overarching soil strategy which would bring together the disparate and ineffective policy instruments for soil protection in the UK. This would view soils as an asset, like air and water, and provide better protection. As part of the strategy, setting clear targets which can be measured, monitored, and committed to over the long-term would ensure progress could be demonstrated.

To provide landowners with the support for management, monitoring and the impact this would have on other areas of operation, panel members supported the need for wide-scale education and training to provide the information needed to enable the change.

Risks for soils across all land use were discussed, including emerging issues such as microplastics. With soil often being sent to landfill, the panel agreed that there were methods to reduce this and remediate any contaminated soil through supporting regulation.

A recording and transcript from this session can be found on [the Government website](#).

Promoting change through knowledge exchange across all aspects of soil science

Our strategy said:

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 a theme of work highlighting the value of soil in a range of contexts
- Develop a digital project to store information gathered to deliver the World Congress tours programme (carried forward to 2024)
- Exhibit at events aimed at professionals, including Contamination Expo
- Agree how to engage with COP 28

Our Achievements:

- Received a response to our letter to Defra from the Minister for Natural Environment and Land Use, Trudy Harrison MP, who welcomed the Society's work in raising awareness of soil's importance and invited future conversations with Defra
- Wrote to the relevant Ministers in the English, Welsh and Scottish governments, calling them to define how they will support soil health
- Received positive letters from the English, Welsh and Scottish Governments in response to our request above
- Invited to and attended His Majesty the King's Coronation Garden Party at Buckingham Palace
- Attended SB58 in Bonn and co-hosted a policy dialogue session with the Coalition of Action 4 Soil Health (CA4SH) and the International "4 per 1000" initiative
- Exhibited at Groundswell
- Exhibited and supported the Natural History Museum's Student Conference
- Supported the RAMIRAN Conference
- Exhibited at Contamination Expo
- Attended COP28 and co-hosted an official side event Natural Carbon sequestration: leveraging soils for mitigation, storage and biodiversity
- Launched Invest in Soil at COP28, a case study series focused on showcasing soil as a tangible asset
- Retained our membership and contributed to membership bodies including the UK Parliamentary and Scientific Committee, Science Council and Society Publishers' Coalition (SocPC)
- Speaking at a number of events throughout the year:
 - Botanic Gardens Education Network (Bgen) Annual Conference
 - International Confex to highlight our work in delivering a sustainable congress
 - Association of British Professional Congress Organisers' Festival of Learning
 - Borlaug International Dialogue Virtual Side-Event with the World Food Prize

Our Impact:

- Gained a new Corporate Member, Rothamsted Research, following our exhibition at Groundswell
- Gained a new Corporate Partner, UKATA, following our exhibition at Contamination Expo
- Built a strong partnership with CA4SH which led to the co-hosting of events at SB58 and COP28
- 153 views on Invest in Soil page
- COP sessions on YouTube-300 views

Case Study: SB58 Bonn Climate Change Conference

During the Bonn Climate Change Conference in June, the Society co-hosted a policy dialogue session with the Coalition of Action 4 Soil Health (CA4SH) and the International "4 per 1000" initiative attended by international policy, non-governmental organisation and United Nations representatives. The session focused on soil as an unsung hero, which can help international governments meet their mitigation and offset targets, but which does not share the same legal protections as air and water.

In her closing remarks, Claudia Schlepp from the 4per1000 Initiative said, *"What we wanted to stress here, is that healthy soils can be a major lever to address all the issues at once. But without sustainable management, they can also aggravate the situation substantially. We therefore need to make sure that increasing soil health is considered in our global ambition to fight climate change and that it is recognised as a central and integrating lever to reach the goals of all three Rio conventions."*

Hosting conferences and meetings focused on soils

Our strategy said:

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 were 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:

- Host face-to face Regional Group events and meeting.
- Build our free-to-attend Zoom into Soil webinar series by partnering with external relevant organisations
- Deliver our Annual Conference in Belfast, alongside a tours and outreach programme
- Support the delivery of Eurosoil 2025

Our Achievements:

Published an open letter to the soil science community to support the legacy of WCSS through the sharing of learned experience and as a benchmark for future events.

Produced 7 free to attend online Zoom into Soil sessions on, which were also made available on our YouTube channel after the event:

- Biochar
- Composting
- Microplastics
- Soil Biodiversity
- The Peatland of Wales
- The Fragile Skin - Its Diversity and Health
- Green and Sustainable Remediation of Contaminated Sites

Delivered face-to-face events for our Northern, Midlands and South East Regional Groups:

- Northern Soils Network (NSN) Field Visit at the University of Leeds
- Midlands Soils Discussion Group (MSDG) Annual Meeting at the University of Wolverhampton
- South East Soils Discussion Group (SEESOIL) Annual Meeting at Rothamsted Research
- Delivered our Annual Conference in Belfast
- Supported the delivery of Eurosoil 2025

Our Impact:

- Across all of our Zoom into Soil webinars, 96% of attendees indicated that they'd gained new knowledge from the webinar and 73% of attendees said that they would use the knowledge learnt as a result of the session in their future work.
- Over 700 people attended our seven webinars and they have been viewed almost 8,000 times on YouTube.
- 70 delegates attended our regional events
- 160 delegates attended our Annual Conference with 46% completing our feedback survey
- 96% of responders rated the content as Good or Excellent
- 99% of responders said they gained new knowledge as a result of attending the conference.
- 81% of responders said they will be able to put the new knowledge gained for the conference into practice.
- 61% of responders rated the tour experience as Good or Excellent
- 94% of responders rated the conference venue as Good or Excellent

Case Study: BSSS Annual Conference

The BSSS Annual Conference took place on 4 and 5 December 2023 in Belfast and was a joint event with the Soil Science Society of Ireland (SSSI) with the overall theme: Soil Management and Monitoring. The packed two-day event, set in the historic Assembly Buildings Conference Centre, provided delegates with the opportunity to meet and network as well as hear about the latest research and developments within soil science.

Keynote Speakers and Policy Session

We were delighted to host five main presentations covering the conference theme from experts including Brian Ervine, Rachel Cassidy, Rachel Creamer, John Gilliland and David Wall. Our main keynote session was a policy event where we heard from representatives from all the devolved administrations and Ireland, providing an overview of the key activities being undertaken at a governmental level. This included presentations from Rachel Boulderstone (DEFRA), James Cooke (Welsh Government), Sallie Bailey (Scottish Government), Brian Ervine (DAERA – Northern Ireland), Jim Hodgson (DECC – Republic of Ireland) and Mary Cleary (DAFM - Republic of Ireland).

Tours

The second day commenced with our scientific and cultural tours. The scientific tour provided delegates with the opportunity to visit sites in County Down, where 132,700 fields were soil sampled in 2022/23 as part of the four-year NI Soil Nutrient Health Scheme. Delegates learnt how whole-farm soil sampling, innovative reporting formats and local water quality monitoring are being used to optimise crop nutrient applications and to improve environmental performance.

Oral and Poster Presentations

We heard 23 different presentations and had over 60 posters showcasing research in the conference themes of soil health, soil carbon, water management, nutrient management, and technology and innovation.

Supporting and encouraging the education of soil science

Our strategy said:

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:

- Launch our outreach Soil Science Loan boxes, to support educators in delivering soils education to young people
- Support the development of the Natural History GCSE, T Level in Agriculture, Land Management and Production and work with relevant apprenticeship groups to ensure soil is considered as part of the syllabus
- Attend external outreach events including Open Farm Sunday
- Deliver a project to link cultural voices to the Scottish soils landscape.

Our Achievements:

- Re-designed our soils posters resource suite
- Funded equipment through our Innovation and Field Equipment grants for the National Botanic Garden of Wales's Rocks and Soils workshop
- Launched our Soil Science Loan Boxes
- Developed new educational resources to support the Soil Science Loan Boxes
- Attended the Bubbling Botanicals sleepover at the National Botanical Gardens in Wales for almost 500 Girl Guides
- Took part in a number of Open Farm Sunday events
- Ran a Win a Super Soil Science Kit competition in collaboration with the Countryside Classroom
- Delivered a Soil Science interactive session to a Year 6 class at a school in Belfast as part of the outreach programme for the Annual and Early Careers' Conferences
- Continued to support OCR with the proposal for a Natural History GCSE, City & Guilds with the development of the Agriculture, Environment and Animal Care T Level and joined the Institute for Apprenticeships and Technical Education's 'Green Panel'
- Promoted the scientific work of our members across our social media channels, alongside soil-focused articles and documentaries aimed at the general public.

Our Impact:

- 10 physical Soil Science Loan Boxes were hired, reaching over 500 people
- 147 schools submitted entries to the Countryside classroom competition
- 634 visits from 400 users to our educational resources page
- Educational Resources shared by the Education Authority of Northern Ireland to a number of schools in Belfast.

Case Study: Soil Science Loan Boxes

In 2023, we launched our Soil Science Loan Boxes project to further educate young people, families, and the general public on the importance of soils and to encourage further learning and engagement. The boxes contain the resources needed to carry out a number of fun, educational soil-related activities suitable for both children and adults. Our helpful toolkit of resources, boxed up and delivered to the door, helps to share the importance of soil with peers, colleagues, community, or the next generation.

The box helps to address the lack of mainstream education in soil science, a result of soils receiving limited coverage, limiting public recognition of the importance of soils. Through our research, member conversations, and Outreach Committee, we have seen a demonstrated appetite for educational materials relating to soil science from educators and related organisations.

Professor Lorna Dawson from the James Hutton Institute hired a box to support with engaging farmers with the importance of soil at one of their research farms. Lorna said, "I chose to use the soil texture and soil structure information sheets which went down a treat. When we looked at the soil settling experiment and inspected the reference glass pots to inspect the different particle classes, accompanied by the triangular diagram, it really brought home the difference farmers experience between soils."

Inspiring the future generations of soil scientists

Our strategy said:

We will continue to support the development of early career (EC) members working in soil science. We will fund a biennial conference dedicated to ECs 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:

- Host our bi-annual Early Careers' Conference

Our Achievements:

- Allocated funding from the Brian Chambers Soils Fund (BCSF) to support up to 10 Early Career members in attending Working with Soil courses during 2023
- Provided an opportunity for a PhD student to join our team on placement, offering them valuable project management skills
- Supported the British Ecological Society's Plants, Soils, Ecosystems Special Interest Group's early-career workshop "Introduction to Soil Quality Assessment"
- Awarded the 75th Anniversary Joint Grant for Promoting Soil Science alongside the Sociedad Espanola de la Ciencia del Suelo to Marta Gil Martinez, Rodica Pena, Sarah Duddigan, Pablo Horner Gutierrez and Lourdes Morillas
- Updated the Early Career membership to make it easier for EC members to transition into Full Society membership
- Hosted our Early Careers' Conference in Belfast
- Awarded the Spade Award for Best Oral Presentation, Trowel Award for Best Poster Presentation and Delegates' Choice Award for Best Poster at the Early Careers' Conference
- Published six issues of the Early Career members' newsletter, Eye to the Horizon
- Published interviews or case studies with soil scientists at various stages of their career (Benjamin Butler, Lizzie Sagoo, Saoirse Tracy, Daniel Evans)

Our Impact:

EC Conference delegate numbers: 100

Feedback

- 62% of responders were EC members
- 96% of responders rated the content as Good or Excellent
- 99% of responders said they gained new knowledge as a result of attending the conference.
- 81% of responders said they will be able to put the new knowledge gained for the conference into practice.
- 61% of responders rated the tour experience as Good or Excellent
- 94% of responders rated the conference venue as Good or Excellent
- Average open rate of 64% and average click rate of 17% for Eye to the Horizon
- Increased our Early Career membership by 32% to 291 members

Case Study 1 - Early Careers' Conference

The Early Careers' Conference took place on 6 and 7 December 2023, immediately after the BSSS and SSSI Annual Conference. The two-day programme allowed a wide range of Early Career members from academia, industry, and policy to come together for a variety of themed sessions, including keynote presentations, oral and poster presentations, three workshops, and a social dinner.

Workshops

Dr Daniel Evans, from Cranfield University, led a superb and thought-provoking workshop on grant funding, sharing his experience in finding and securing research funding as an ECR and outlining different types of funding available and effective approaches to writing research proposals. Jessica Potts, Jay Ryan and Liv Hoyland, on behalf of Arcadis, delivered a fantastic workshop tailored to provide ECRs with valuable insights and guidance on how to kickstart their journey outside of academia.

Oral and Poster Presentations

Delegates heard from 20 oral presenters and viewed over 50 poster presentations, showcasing the excellent research that ECRs had undertaken. Congratulations to Catriona Willoughby, winner of the best oral presentation, Elisabeth Appleton, winner of the best poster, and Megha Kaviraj, winner of the inaugural delegates' choice award for best poster.

Case Study 2 - Award Winners and Grant Recipients

BSSS is proud to sponsor a prize and trophy for a number of awards within academic institutions. The 2023 award winners each received two years' Society membership as part of their prize:

- Clara Marie Laetitia Delanau - Most Promising Soil Scientist at Cranfield University
- David Thomson - Undergraduate Award at Harper Adams University
- Winfred Athembo - Postgraduate Award at Harper Adams University
- Abril Alexander - Undergraduate Award at Lancaster University
- Henry Corp - Best Student in Soil Science at Royal Agricultural University
- Mario Santano Santos – MSc recipient at the University of Aberdeen
- Marcin Matkovic – Honours recipient at the University of Aberdeen
- Thomas McNeil - Best soil-science related dissertation at University of Reading
- Yuxin Ma - Margaret Oliver Young Pedometrics Award

Grant recipients

The following grants were awarded in 2023, supporting members and organisations to develop soil science skills. Case studies from grants given are regularly published on our website. Find out more about the activities we have been supporting at: www.soils.org.uk/education/case-studies/

Name	Grant	Amount
Marta Gil Martinez, Rodica Pena, Sarah Duddigan, Pablo Homet Gutierrez, Lourdes Morillas	75th Joint Anniversary Grant	£2,000.00
Asa Beeby	Brian Chambers Soil Fund	£250.00
Chris McCloskey	Brian Chambers Soil Fund	£765.00
Bethany Norris	Brian Chambers Soil Fund	£410.00
Amin Sharififar	Brian Chambers Soil Fund	£800.00
Cahterine West	Brian Chambers Soil Fund	£250.00
Carmen Sanchez-Garcia	David S Jenkinson Fellowship	£5,000.00
Nisha Choudhary	Early Career Conference Grant	£500.00
Mahboobeh Fallah	Early Career Conference Grant	£500.00
Mollie Frost	Early Career Conference Grant	£500.00
Sara Martinengo	Early Career Conference Grant	£325.00
Prudence Mhlophe	Early Career Conference Grant	£500.00
Gianni Micucci	Early Career Conference Grant	£500.00
Tanu Priya	Early Career Conference Grant	£500.00
Megan Purchase	Early Career Conference Grant	£300.00
Gemma Shaw	Early Career Conference Grant	£500.00
Paul Smith	Field Equipment	£981.82
Hannah Lindsay-Kirk	Innovation	£410.00
Paul Smith	Innovation	£466.98

Ensuring high standards of professional practice for those working with soils

Our strategy said:

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:

- Identify the current training and qualifications available for practitioners in soil science and propose how any gaps could be filled
- Continue to support the development of the Level 7 Soil Science Apprenticeship
- Deliver a number of Working with Soil training courses
- Scope Continued Professional Development (CPD) recording mechanisms.

Our Achievements:

- Delivered the A Practical Introduction to Soils in England and Wales course at Shuttleworth College
- Delivered the A Practical Introduction to the Soils of Scotland course in Aberdeen
- Delivered the virtual An Introduction to Soil Classification course
- Approved one new Honorary member - Bob Jones
- Approved four new Society Fellows - John Boardman, Ian Bull, Eleanor Reed and Balwant Singh
- Delivered the A Practical Introduction to Soils in England and Wales course in Aberystwyth
- Provided guidance and recording mechanisms to Full and Fellow members for their Continued Professional Development (CPD) submissions
- Gained approval for delivery of the Level 7 Soil Scientist Apprenticeship
- Applied to become the End Point Assessment Organisation for the Level 7 Soil Scientist Apprenticeship
- Delivered the Introduction to Agricultural Land Classification course at Cranfield University
- Reviewed 25 new membership applications during 2023 and two new Chartered Scientist registrations

Our Impact:

- Increased our membership from 883 in 2022 to 937 in 2023, a 6.1% increase and the Society's highest ever number of members
- 100% of people rated the ALC course as good or excellent. 23 delegates attended at Cranfield University.
- "Good mix of theory and practical. The exercises were very useful."
- "The team were very engaging and created a relaxed environment, where everyone felt comfortable to ask questions."
- "I'm more confident in applying ALC in my line of work."
- "Using real scenarios has helped show how to work up data into mapping."
- "A great introduction to ALC; has widened my knowledge base and with experience I hope to undertake my own ALC's in the future."

Case Study: Level 7 Soil Scientist Apprenticeship

A huge thank you to the Employer Group which has successfully developed a Level 7 Soil Scientist (Masters' Level) apprenticeship. The apprenticeship will allow employers in England to use the Apprenticeship Levy to fund training for their employees.

Cranfield University and Cornwall College will be working hard to ensure training delivery can begin in 2024 and 2025 respectively. They will be supported by the Society through our application to become the End Point Assessment Organisation (EPAO) to award successful apprentices with their completion certificates.

Case Study- Honorary Member

Congratulations to Dr Bob Jones who was elected as an Honorary Member of the Society at the Society's AGM in August 2023. Bob has spent his entire working life researching and developing aspects of soil science, most notably in the development of understanding and information systems for the interpretation of soils and their interaction with climate and topography to advise on land capability and vulnerability. He possesses that rare combination of field experience of soils, advanced technical skills and an in-depth understanding of how soils interact with the wider environment. Bob is a vital member of the Working with Soils training team and we were delighted that he was appointed by members as an Honorary member.

Leading on the social and environmental responsibilities of a contemporary society

Our strategy said:

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:

- Review our Society vision and Key Performance Indicators (KPIs) to ensure they remain fit for purpose
- Ensure we have up to date Terms of Reference and policies
- Introduce an Environmental Working Group to consider how the Society can achieve its environmental targets.

Our Achievements:

- Signed a letter of commitment to Equity, Diversity and Inclusion (EDI) with the Science Council
- Introduced an EDI champion on each of the Society's committees
- Introduced a new member benefit with Dell Technologies
- Reviewed Society Terms of Reference and policies
- Planted trees at Cranfield University in aid of the 'Trees for Climate' scheme to help mitigate climate change
- Member consultation on Society's mission and vision
- Awarded Best Environmental, Social and Governance Event at the 2023 ICE Awards for the World Congress of Soil Science 2022
- Hosted a campfire session at the ICE Conference: Delivering an Event Legacy on a Budget
- Awarded the Gold Sustainable Initiative Award and Bronze Legacy Award at the Meetings & Incentive Travel Magazine Awards for the World Congress of Soil Science 2022
- Added key case studies to our Delivering Sustainable International Events document
- Awarded the Silver Award for Sustainability Champion at the 2023 Association Excellence Awards for the World Congress of Soil Science 2022
- Awarded the Best Business Event at the 2023 Scottish Thistle Awards for the World Congress of Soil Science 2022
- Presented the Outstanding Society Contribution Award to Xavier Portell for his significant contribution to support Early Career members and develop new grant ideas
- Delivered an Extraordinary General Meeting to elect a new Trustee

Our Impact:

ED&I make up of Zoom into Soil webinars and Annual conference

Zoom into Soil:

- 10 male presenters
- 4 female presenters
- 4 male chairs
- 3 female chairs

Annual Conference

- 5 male presenters
- 5 female presenters
- 3 male chairs
- 4 female chairs
- 15 female oral presenters
- 9 male oral presenters

Case Study – World Congress of Soil Science 2022 awards

The World Congress of Soil Science 2022 was the biggest project in the Society's history to date, in what was our 75th Anniversary year. It was a 10-year process from bid to delivery, and BSSS was at the forefront of this, organising and delivering the whole event in partnership with the International Union of Soil Sciences (IUSS). Attended by over 1700 delegates online and in-person, the Congress was held between 31 July and 5 August 2022 at the Scottish Event Campus in Glasgow and was flanked by an exciting menu of soil science activities, such as the soil tours, soil judging programme, and outreach activities under the banner of arts programme page.

We had several pillars to the Congress, but the environmental pillar of the event was a standout feature, thanks to innovative practices such as online poster presentations, carbon-labelling delegate food, and serving smaller, locally sourced meals to minimize waste. This also included commissioning what we believe to be one of the first ever Environmental Impact Assessments (EIA) of an international congress.

Through the Congress, BSSS created a long-lasting legacy including:

- Engaging 3,000 residents of Glasgow with soils; helping them to understand the role soils play in climate change mitigation.
- Minimising our environmental impact, commissioning what we believe to be the first environmental impact assessment of an international scientific congress and sharing our learnings.

As a result, the World Congress was nominated for several awards around our legacy and sustainability credentials and formed a framework that organisations and event planners could learn from. We were delighted that the event won:

- Gold Sustainable Initiative Award at the M&JT Magazine Awards
- Best Business Event at the 2023 Scottish Thistle Awards
- Best Environmental, Social and Governance Event at the 2023 ICE Awards (UK and Germany)

To support our strategy, we will undertake the following activities in 2024:

Seeking to publicise the key issues for the soil science community

- Re-introduce Soil Matters as an annual print publication to members
- Launch a podcast series to highlight the research in our two journals
- Conduct a strategic review of both EJSS and SUM
- Produce a minimum of one guidance note on a relevant topic
- Produce one Science Note on a relevant topic
- Review and update existing guidance notes
- Respond to relevant UK and international consultations.

Promoting change through knowledge exchange across all aspects of soil science

- Add a minimum of two more case studies to the Invest In Soil series
- Exhibit at events aimed at professionals, including Contamination Expo
- Strengthen relationships with policymakers, allied organisations and interest groups
- Seek accreditation with UNCCD
- Agree how to engage with SB 60, COP 29 and COP 16

Hosting conferences and meetings focused on soils

- Hosting conferences and meetings focused on soils
- Host face-to-face Regional Group events and meetings
- Continue our free-to-attend Zoom into Soil series, partnering with external organisations as relevant
- Deliver an in-person Annual General Meeting, partnering with Natural England
- Deliver our Annual Conference in Cardiff, alongside a tours and outreach programme
- Plan a Soil Judging competition
- Deliver sessions at IUSS and SB60
- Support the delivery of Eurosoil 2025

Supporting and encouraging the education of soil science

- Support the development of the Natural History GCSE, T Level in Agriculture, Land Management and Production and work with relevant apprenticeship groups to ensure soil is considered as part of the syllabus
- Attend external outreach events including Open Farm Sunday
- Engage with British Science Week
- Host a session at the British Science Festival
- Become and accredited adviser to IFATE

Inspiring the future generations of soil scientists

- Provide a minimum of one PhD placement opportunity
- Publish a minimum of three interviews with soil scientists at various stages of their career
- Host an Employer Networking Session for Early Career members at our Annual Conference in Cardiff

Ensuring high standards of professional practice for those working with soils

- Survey the membership to help identify the current position of training and qualification in soil science and propose how any gaps could be filled
- Finalise the End Point Assessment Organisation application for the Level 7 Soil Scientist Apprenticeship
- Deliver a number of Working with Soil training courses

Leading on the social and environmental responsibilities of a contemporary society

- Review our Society vision and Key Performance Indicators (KPIs) to ensure they remain fit for purpose
- Ensure we have up to date Terms of Reference and policies
- Establish an ED&I working group

FINANCIAL REVIEW

Financial position

The tangible fixed assets net book value off£ 1,860 (2022 - £1,2,481) and intangible assets net book value off£ 16,416 (2022 - £19,152) remain comparable with the prior year.

The balance sheet position shows an increased net current assets position of £654,228 (2022 - £593,424). Cash at bank and in hand increased to £488,180 (2022 - £418,970) and there was an increase in debtors to £288,706 (2022 - £276,597). Creditors due within one year as at the balance sheet date have increased to£ 125,377 (2022- £1 06,291).

At the year end the Society has freely available reserves of £1,180,900 (2022 - £1,126,094) which excludes tangible fixed assets and intangible assets. Given the Society's current level of general expenditure of £49 1,984 (2022 - £388,708) this would allow for approximately 29 months (2022 - 35 months) of continuing operations without further freely available reserves needing to become available. As at the year end the Society had restricted funds totalling£15,850 (2022 - £7,825). The total funds of the Society have increased to £1,215,026 (2022 - £1,155,552).

Financial performance

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. Total incoming resources in the financial year amounted to £583,688 (2022 - £594,085).

Expenditure in the year totalled £515,894 (2022 - £492,897). Direct costs were £237,093 (2022 - £209,011), grants paid were £17,307 (2022 - £30,440). Support and governance costs were £260,065 (2022 - £237,164).

The net incoming resources for the year amounted to £59,474 (2022 - £84,988).

Investment performance

The Society has obtained banking and other interest from bank and building society accounts held amounting to £18,947 (2022 - £2,058).

The Society was also in receipt of distributions from its investment portfolio of £27,197 (2022 - £ 16,358, representing a 5.03% (2022 - 5.33%) return on capital invested into the fund at the beginning of the financial year.

The investment portfolio has had capital losses of £8,320 (2022 - £16,200 loss), representing a 1.53% loss (2022 - 5.28% loss) return on capital invested into the fund at the beginning of the financial year.

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 the global recession 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 £300k.

The level of reserve held is calculated and monitored every 12 months by the Treasurer Trustee (or 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.

Approved by order of the board of trustees on 24 May 2024 and signed on its behalf by:



Dr J Hannam - Trustee

BRITISH SOCIETY OF SOIL SCIENCE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BRITISH SOCIETY OF SOIL SCIENCE

I report to the trustees on my examination of the financial statements of British Society of Soil Science (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



HB Accountants

28 Plumpton House
Plumpton Road
Hoddesdon
Hertfordshire
EN11 0LB

Dated: 31 May 2024

BRITISH SOCIETY OF SOIL SCIENCE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Current financial year		Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total	Total
	Notes	2023 £	2023 £	2023 £	2023 £	2022 £
Income and endowments from:						
Donations and grants		2,656		10,500	13,156	10,679
Charitable activities	3	467,541	41,934		509,475	509,512
Other trading activities	4	6,963			6,963	14,753
Investments	5	46,144			46,144	18,416
Other income	6	7,950			7,950	40,725
Total income		531,254	41,934	10,500	583,688	594,085
Expenditure on:						
Raising funds	7	1,429			1,429	16,282
Charitable activities	8	490,555	21,435	2,475	514,465	476,615
Total expenditure		491,984	21,435	2,475	515,894	492,897
Net gains/(losses) on investments	14	(8,320)			(8,320)	(16,200)
Net income		30,950	20,499	8,025	59,474	84,988
Net movement in funds	11	30,950	20,499	8,025	59,474	84,988
Reconciliation of funds:						
Fund balances at 1 January 2023		769,713	378,014	7,825	1,155,552	1,070,564
Fund balances at 31 December 2023		800,663	398,513	15,850	1,215,026	1,155,552

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BRITISH SOCIETY OF SOIL SCIENCE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

Prior financial year		Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2022 £
Income and endowments from:					
Donations and grants		8,179	2,000	500	10,679
Charitable activities	3	497,724	11,788		509,512
Other trading activities	4	14,753			14,753
Investments	5	18,416			18,416
Other income	6	40,725			40,725
Total income		579,797	13,788	500	594,085
Expenditure on:					
Raising funds	7	16,282			16,282
Charitable activities	8	372,426	98,143	6,046	476,615
Total expenditure		388,708	98,143	6,046	492,897
Net gains/(losses) on investments	14	(16,200)			{ 16,200}
Net income/(expenditure)		174,889	(84,355)	(5,546)	84,988
Transfers between funds		(57,675)	57,675		
Net movement in funds	11	117,214	(26,680)	(5,546)	84,988
Reconciliation of funds:					
Fund balances at 1 January 2022		652,499	404,694	13,371	1,070,564
Fund balances at 31 December 2022		769,713	378,014	7,825	1,155,552

BRITISH SOCIETY OF SOIL SCIENCE

BALANCESHEET

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	16		16,416		19,152
Tangible assets	17		1,860		2,481
Investments	18		542,522		540,495
			<u>560,798</u>		<u>562,128</u>
Current assets					
Stocks	19	2,719		4,148	
Debtors	20	288,706		276,597	
Cash at bank and in hand		488,180		418,970	
		<u>779,605</u>		<u>699,715</u>	
Creditors: amounts falling due within one year	21	<u>(125,377)</u>		<u>(106,291)</u>	
Net current assets			<u>654,228</u>		<u>593,424</u>
Total assets less current liabilities			<u>1,215,026</u>		<u>1,155,552</u>
The funds of the charity					
Restricted income funds	22		15,850		7,825
Unrestricted funds - general			800,663		769,713
Unrestricted funds - Designated funds	23		398,513		378,014
			<u>1,215,026</u>		<u>1,155,552</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

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

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

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

The financial statements were approved by the trustees on 24 May 2024



Dr J. Hannam
Trustee

Company registration number 07110309 (England and Wales)

BRITISH SOCIETY OF SOIL SCIENCE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from operations	27		33,413		166,753
Investing activities					
Purchase of investments		(10,347)		(250,000)	
Investment income received		46,144		18,416	
Net cash generated from/(used in) investing activities			35,797		(231,584)
Net increase/(decrease) in cash and cash equivalents			69,210		(64,831)
Cash and cash equivalents at beginning of year			418,970		483,801
Cash and cash equivalents at end of year			488,180		418,970

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting policies

Charity information

British Society of Soil Science is a private company limited by guarantee incorporated in England and Wales. The registered office is Building 42A, Cranfield University, Cranfield, Bedfordshire, MK43 0AL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest£.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of investments at fair value.

The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

Subscriptions income is initially recognised on the date on which it is invoiced. Subscriptions invoiced in advance of the subscription period are recognised as deferred income until the accounting period to which the subscription relates. Subscription receipts received in advance of the subscription being invoiced are recognised as a creditor until the accounting period to which the subscription relates and the invoice is raised.

Income relating to conferences and meetings occurring within the accounting 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.

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting policies (continued)

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.

1.5 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 reliably measured.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that 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 are noted as a commitment, but not accrued for as expenditure.

Support and governance costs that are incurred by the charity have been allocated to the following activities using the following percentages:

Membership and subscriptions - 30%

Publications - 20%

Meetings and conferences - 50%.

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 future objectives.

1.6 Intangible fixed assets other than goodwill

Intangible assets are initially recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development costs	10% straight line
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1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computer equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Investments

Investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year.

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Accounting policies (continued)

1.9 Stocks

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

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Taxation

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

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds general	Unrestricted funds Designated funds	Total	Unrestricted funds general	Unrestricted funds Designated funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Membership and subscriptions	48,070		48,070	44,428		44,428
Publications	339,153		339,153	325,760		325,760
Meetings and conferences	80,318		80,318	127,536		127,536
Training courses		41,934	41,934		11,788	11,788
	467,541	41,934	509,475	497,724	11,788	509,512
	=====	=====	-----	-----	=====	-----

4 Income from other trading activities

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Shop income	6,963	14,753

5 Income from investments

	Unrestricted funds 2023	Unrestricted funds 2022
	£	£
Income from listed investments	27,197	16,358
Interest receivable	18,947	2,058
	46,144	18,416
	--	-----

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	1,950	
Sponsorship and advertising		4,725
Partnership income	6,000	
Secretariat fees		36,000
	<u>7,950</u>	<u>40,725</u>

7 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Shop purchases	1,429	<u>16,282</u>

8 Expenditure on charitable activities

	Membership and subscriptions 2023 £	Publications 2023 £	Meetings and conferences 2023 £	Training courses 2023 £	Provision of grants 2023 £	Total 2023 £
Direct costs						
Direct costs	22,979	79,216	113,463	21,435		237,093
Grant funding of activities (see note 9)					17,307	17,307
Share of support and governance costs (see note 10)						
Support	75,680	50,454	126,134			252,268
Governance	2,339	1,559	3,899			7,797
	<u>100,998</u>	<u>131,229</u>	<u>243,496</u>	<u>21,435</u>	17,307	<u>514,465</u>
Analysis by fund						
Unrestricted funds - general	100,998	131,229	243,496		14,832	490,555
Unrestricted funds - Designated funds				21,435		21,435
Restricted funds					2,475	2,475
	<u>100,998</u>	<u>131,229</u>	<u>243,496</u>	<u>21,435</u>	<u>17,307</u>	<u>514,465</u>

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Expenditure on charitable activities (continued)

Previous year:	Membership and subscriptions	Publications	Meetings and conferences	Training courses	Provision of grants	Total
	2022	2022	2022	2022	2022	2022
	£	£	£	£	£	£
Direct costs						
Direct costs	21,005	84,095	97,394	6,517		209,011
Grant funding of activities (see note 9)					30,440	30,440
Share of support and governance costs (see note 10)						
Support	69,646	46,429	116,074			232,149
Governance	1,504	1,003	2,508			5,015
	92,155	131,527	215,976	6,517	30,440	476,615
	==	==	==	==	==	==
Analysis by fund						
Unrestricted funds - general	92,155	131,527	138,931		9,813	372,426
Unrestricted funds - Designated funds			77,045	6,517	14,581	98,143
Restricted funds					6,046	6,046
	92,155	131,527	215,976	6,517	30,440	476,615
	==	==	==	==	==	==

9 Grants payable

	2023	2023
	£	£
Grants to individuals	17,307	30,440
		==

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Support costs allocated to activities

	2023	2022
	£	£
Staff costs	187,159	184,977
Depreciation	3,357	3,563
Other staff costs	24,486	18,008
Insurance	6,405	6,201
Rent	3,065	4,071
Office costs	2,854	2,124
Computer and website expenses	13,700	11,413
Bank charges	2,452	1,325
Legal and professional fees	6,854	
Sundry expenses	1,936	467
Governance costs	7,797	5,015
	260,065	237,164

Analysed between:

Membership and subscriptions	78,019	71,150
Publications	52,013	47,432
Meetings and conferences	130,033	118,582
	260,065	237,164

Governance costs comprise:

	2023	2022
	£	£
Accountancy	4,840	5,015
Board and Council expenses	2,957	
	7,797	5,015

11 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	621	827
Amortisation of intangible assets	2,736	2,736

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Trustees (continued)

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

In the year the transactions and amounts owing to them were as follows:

Professor P.D. Hallett: Expenses £1,105 and amount due £383

Dr J. Hannam: Expenses £453 and amount due £325

D.B.Lascelles: Expenses £523 and amount due £178

13 Employees

Employment costs	2023	2022
	£	£
Office salaries	187,159	184,977
	==	

The charity is based at Cranfield University and the office staff are employed by the University as agreed by the Board of Trustees and Cranfield University in 2009. The costs for staff provided are charged to the charity by the University.

14 Gains and losses on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Gains/(losses) arising on:		
Revaluation of investments	(8,320)	(16,200)
	---	---

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Intangible fixed assets

	Website development costs
	£
Cost	
At 1 January 2023 and 31 December 2023	27,360

Amortisation and impairment	
At 1 January 2023	8,208
Amortisation charged for the year	2,736

At 31 December 2023	10,944

Carrying amount	
At 31 December 2023	16,416
	==
At 31 December 2022	19,152

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

J7 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost			
At 1 January 2023	3,282	4,462	7,744
At 31 December 2023	3,282	4,462	7,744
Depreciation and impairment			
At 1 January 2023	1,435	3,828	5,263
Depreciation charged in the year	462	159	621
At 31 December 2023	1,897	3,987	5,884
Carrying amount			
At 31 December 2023	1,385	475	1,860
At 31 December 2022	1,847	634	2,481

18 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2023	540,495
Additions	10,347
Valuation changes	(8,320)
At 31 December 2023	542,522
Carrying amount	
At 31 December 2023	542,522
At 31 December 2022	540,495

19 Stocks

	2023 £	2022 £
Goods for resale	2,719	4,148

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	7,159	17,443
Prepayments and accrued income	281,547	259,154

	288,706	276,597

21 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	107,621	63,527
Other creditors	7,903	28,307
Accruals and deferred income	9,853	14,457

	125,377	106,291
	==	--

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources at 31 December expended	2023
	£	£	£	£
Brian Chambers Soils Fund	7,825	10,500	(2,475)	15,850

Previous year:	At 1 January 2022	Incoming resources	Resources At 31 expended	December 2022
	£	£	£	£
Brian Chambers Soils Fund	13,371	500	(6,046)	7,825

The Brian Chambers Soils Fund was established in memory of 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 essential for the future of the future sustainability of agriculture.

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

23 Unrestricted funds - Designated funds

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2023	Incoming resources	Resources expended	Transfers 31 December 2023	
	£	£	£	£	£
Operational Fund	369,129				369,129
Training courses	8,885	41,934	(21,435)		29,384
	378,014	41,934	(21,435)		398,513
				==	=====
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers at 31 December 2022	
	£	£	£	£	£
Operational Fund	311,454			57,675	369,129
2022 World Congress of Soil Science Fund	89,626	2,000	(91,626)		
Training courses	3,614	11,788	(6,517)		8,885
	404,694	13,788	(98,143)	57,675	378,014
					=====

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

The Training Fund has been created to comply with VAT regulations as the income can only be spent on training.

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
General funds	769,713	531,254	(491,984)		(8,320)	800,663
						=====
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2022
	£	£	£	£	£	£
General funds	652,499	579,797	(388,708)	(57,675)	(16,200)	769,713
						=====

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

25 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2023	2023	2023	2023
	£	£	£	£
At 31 December 2023:				
Intangible fixed assets	16,416			16,416
Tangible assets	1,860			1,860
Investments	144,009	398,513		542,522
Current assets/(liabilities)	638,378		15,850	654,228
	<u>800,663</u>	<u>398,513</u>	<u>15,850</u>	<u>1,215,026</u>
	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2022	2022	2022	2022
	£	£	£	£
At 31 December 2022:				
Intangible fixed assets	19,152			19,152
Tangible assets	2,481			2,481
Investments	162,481	378,014		540,495
Current assets/(liabilities)	585,599		7,825	593,424
	<u>769,713</u>	<u>378,014</u>	<u>7,825</u>	<u>1,155,552</u>

26 Related Party transactions

Cranfield University is considered to be a related party based on the rationale explained in the Report of the Trustees. During the year they invoiced the charity £241,158 (2022: £205,109) for goods and services, net of VAT, which were provided in the year. At the balance sheet date the charity owed £35,864 (2022: £42,245) to Cranfield University in respect of such good and services.

The were no other related party transactions in both the current and prior financial years.

BRITISH SOCIETY OF SOIL SCIENCE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

27	Cash generated from operations	2023	2022
		£	£
	Surplus for the year	59,474	84,988
	Adjustments for:		
	Investment income recognised in statement of financial activities	(46,144)	(18,416)
	Fair value gains and losses on investments	8,320	16,200
	Amortisation and impairment of intangible assets	2,736	2,736
	Depreciation and impairment of tangible fixed assets	621	827
	Movements in working capital:		
	Decrease/(increase) in stocks	1,429	(4,148)
	(Increase)/decrease in debtors	(12,109)	67,331
	Increase in creditors	19,086	17,235
	Cash generated from operations	33,413	<u>166,753</u>

28 Analysis of changes in net funds

The charity had no material debt during the year.