The Mammal Society

Annual Report and Financial Statements

For the year ended 31 December 2025

Charity registration number: 278918

Company registration number: 01455136 (England & Wales)

The Mammal Society

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The Mammal Society

Legal and Administrative Information

Trustees	Stephanie Wray (Chair) Rose Toney Merryl Parle-Gelling Tony Parker Stephanie Murphy Helen Mitcheson Ferozah Mahmood Penelope Lewns Michelle Henley Kat Hamill (appointed 15 September 2025) Richard Delahay Derek Crawley Emily Cattrall Tim Hounsome Danielle Johnson (appointed 29 March 2025) Jule Jones-Diette (appointed 29 March 2025)
Registered office	International House 55 Longsmith Street Gloucester GL1 2HT
Independent Examiner	Mrs L A Parry, FCA Shaw Gibbs Limited Fleming Court Leigh Road Eastleigh Southampton Hampshire SO50 9PG
Bankers	The Co-Operative Bank 1 Balloon Street Manchester
Charity Registered Number	278918
Registered Company Number	01455136 (England and Wales)

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 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities

Objectives and Aims

The Mammal Society promotes evidence-based conservation, and is the only organisation dedicated to the study and management of all British mammals.

The Mammal Society works to protect British mammals, halt the decline of threatened species and advises on all issues affecting British mammals. We study mammals, identify the problems they face and promote conservation and other policies based on sound science:

The objectives of the charity are:

1. To promote the study of mammals to advance the education of the public in all aspects of mammalogy and mammal ecology.
2. To advance, promote and further the conservation of mammals.

Significant Activities

The Mammal Society is committed to promoting evidence based mammal conservation. It seeks to provide scientific information to a wide audience and to train members of the public and professionals in survey methodology.

When planning our activities for the year, the Mammal Society trustees have considered the Charity Commission's guidance on public benefit. In our opinion the Charity is a public benefit entity, in particular, we have worked to:

- Raise awareness of mammals, their ecology and their conservation needs by providing training courses, freely available information (on our website, press releases and social media feeds), and producing specialist publications.

- Promote the monitoring of mammal populations and threats to their conservation through the national Atlas project and the use of our Mammal Mapper app. These projects are both freely available to both members and non-members.

- Educate people about British mammals and promote mammal studies in the UK and overseas through our conference, membership magazine Mammal News, handbook publications and schools engagement work.

- Advocate conservation plans based on sound science through our interaction with government policy independently and through Wildlife and Countryside Link.

- Provide current information on mammals through our publications via the website; membership magazine; media, the international journal Mammal Review and the open-access online journal Mammal Communications.

- Involve people of all ages in our efforts to protect mammals by provision of training, engagement in national surveys and provision of conservation information and advice.

Volunteers and Local Groups

We would like to thank all the volunteers and local groups who make The Mammal Society the active and engaged community that it is. We would also like to thank all who volunteer across the country to keep the organisation delivering well over what can be achieved just with the small staff team.

Achievements and Performance

Charitable activities

2025 was a busy and successful year for the Mammal Society, with our small but energetic staff team ensuring that the community which defines and drives the society continued to grow and become more active, engaged and diverse.
2025 marked the final delivery year of the most recently developed 5-year strategy for the Mammal Society, though a changeover of leadership during that period resulted in some conscious decisions to focus on some different priorities to those in the strategy, and to redefine some plans for how others would be achieved.
A review of progress against the strategy was presented and discussed in a staff and Council meeting held at Chester Zoo in October, allowing an appraisal of the Mammal Society's current direction of travel and an opportunity for staff and trustees to discuss next steps and ideas for some areas of our work while gaining a better understanding of roles and expertise across the two central groups.
Our first paid internship reserved for a young person from an under-represented demographic to support training and events came to a close in June 2025.
The additional support provided by this role was extremely valuable, and freed up core staff capacity to develop new areas of work and maximise the value of existing programmes such as the University Mammal Challenge. Our first intern (Maria Checchi) provided extremely positive feedback on the experience, and has remained closely involved in the work of the society since ending her placement. In light of the positive feedback from the outgoing intern we recruited on the same basis and with a largely unchanged JD in 2025, and were delighted to appoint Yashni Vithlani to this position.
In the third quarter of 2025 we said goodbye to Ross Clifton, our Data & Research Officer, as he left to pursue a PhD. We were lucky enough to recruit Ross's replacement in the role, Afrika Priestley, early enough for her to spend a month working with Ross and receiving a thorough handover of key projects and processes. From September 2025 Afrika has had the reins of our citizen science research projects, and has been closely working with the Science Advisory Committee to take forward the Research Strategy signed off by Council in October 2024.
During 2025 we revisited the team structure and separated communications tasks to form two more focused roles instead of a jobshare for the role of Communications Officer. The two new roles are Communications & Campaigns Lead (Alana Scott), and Editorial Lead (Hope Nothhelfer).
As usual, a spike of activity was our Annual Conference (28-29 March 2025), which took place in Neuadd Reichel Conference Centre, Bangor University, Wales. This year's event was designed to address concerns raised regarding the cost of tickets and on-site accommodation for the 2024 conference. A cheaper venue allowed us to bring down ticket prices considerably, and thanks to support offered once again by 2024 event sponsors RSK Biocensus, Wildcare and Wildlife Acoustics we were still able to offer a meaningful

number of bursary-supported tickets for student attendees and those lacking the means to purchase a ticket. The conference itself was a huge success, with 160 attendees and a packed programme of high-quality talks and workshops earning very positive feedback.
National Mammal Week (the annual celebration of mammal science and conservation led by the Mammal Society) took place from 21-27 April 2025. This has historically been largely an online communications focused campaign, aimed at raising the profile of British mammals, the issues they face, and our work. This year we aimed to make the week more action-orientated, by launching a national 'Mammal Discovery Challenge' and encouraging people to get out during the week and record their local mammals using trailcams, footprint tunnels or by identifying tracks and signs in daytime walks. This year the challenge was a 'soft launch' as it was designed and announced quite close to the dates of National Mammal Week. Mammal monitoring during the week was boosted by timing our University Mammal Challenge to finish at the end of National Mammal Week, ensuring a number of enthusiastic student teams around the UK were out and about in their campuses recording mammals to boost their points for this popular annual competition. Members of the Mammal Society Local Groups Network were encouraged to organise local activities during this week, and to use it as a focus for encouraging new people in their area to get involved in mammal monitoring activities.
National Mammal Week itself was given a brand overhaul this year thanks to pro bono support from a communications agency called Whistlejacket Studio. The talented team generously donated several days of time by members of their creative team to design a logo and style guide for this and future National Mammal Weeks. Shapes and colours selected for materials and online communications were designed to evoke physical features and habitats of a range of British wild mammals.
With this new visual style and a tried-and-tested format for the Mammal Discovery Challenge we are ready to take National Mammal Week to the next level in 2026 and start to build on its potential as an annual lightning rod for engagement around mammal monitoring and conservation, boosting not only awareness but active participation in the Mammal Society's activities.
Fundraising continued to be challenging in 2025, causing us to dip further into our reserves as we worked on increasing the scale and impact of our work. We were delighted to receive generous support from The Garfield Weston Foundation in the form of a core grant of £30,000, following on from £20,000 provided by the funder in 2024. Such unrestricted funding helps us to put in the foundational work required to identify the priorities and opportunities that will guide our next steps.
We planned to galvanise individual fundraising by supporters by organising a challenge run and swim event on the South Coast in September, but decided to cancel this due to the high outlay required for event direct costs, and the drain on limited staff capacity to ensure it was run with suitable attention to detail to ensure a safe and enjoyable event. We identified a platform called Run4Charity that supports individual fundraisers to sign up to challenge events and pledge to raise money for a charity, and will be initiating use of this platform in 2026.
We were successful in applying to be part of the Big Give Christmas Challenge in December 2025, and long-term supporters RSK Biocensus generously provided £2500 of match funding that allowed us to leverage a further £2500 of match funding from Big Give and raise over £10,000 in total through an appeal for our work focused on research and conservation of small mammals.

MONITORING AND RESEARCH ACTIVITIES

National Harvest Mouse Survey

We completed our **fourth Annual Harvest Mouse Survey** season and published our 2024-5 report. 1,310 nests were recorded in the 2024-25 season, yielding evidence of presence in 768 sites, representing an increase in national coverage from previous years. Records of presence in Scotland continue to be found, expanding the recorded range for this species and increasing our understanding of their favourable habitat. As well as encouraging and enabling local groups and volunteers to get out during the winter months to survey sites, and organising numerous survey training events online and in-person to build skills and confidence in surveyors (as in previous years), we started to use the data collected over the past four years of this project to explore potential developments to the methodology for future phases of this project. 2025-6 is the final year of the planned phase 1 National Harvest Mouse Survey as originally designed, and so it is important to consider if we can build on the data collected thus far to bring more valuable insight into the status of harvest mice in Britain. With the help of a volunteer data scientist, Beatriz Souza, we used the existing data set on confirmed presence and absence of harvest mice to compare with habitat features, in order to create a map that tentatively assigns a probability of harvest mouse presence to all mapped habitats in Britain. Testing the accuracy of probabilities provided in this map in the 2025-6 survey season through surveys in new sites will allow us to ascertain if this approach could have value for land managers and conservationists, and to design phase 2 of the National Harvest Mouse Survey accordingly.

Mountain hares in Scotland

We completed **year 4 of the volunteer mountain hare survey**, and contributed to the 2024-5 report (with BTO, GWCT and NatureScot). In response to diminishing volunteer effort for this survey we have explored potential changes to the methodology, encouraging local groups and enthusiastic volunteers to commit to surveying priority squares in their region twice a year, so that a smaller but reliable and comparable dataset is built up over the coming years.

Searching for Shrews

We completed **phase 2 of our UK-wide barn owl pellet survey** for Searching For Shrews (in partnership with the Barn Owl Trust and BTO), with volunteers and local groups UK-wide analysing over 2,000 pellets. Unfortunately less than half of volunteers sent pellets returned data, and the costs of posting small batches of pellets has become prohibitive due to increasing postage costs. Funding applications to cover the growing costs of this project were made but were unsuccessful, and the project methodology will be adapted for the next analysis season in 2026 to support and equip a small number of ‘analysis hubs’ that can be relied upon to process large number of pellets and return good quality data. These will be coordinated by local groups and colleges with life science courses that can harness the capacity of large numbers of individual dissection volunteers/students while overseeing to ensure procedure is followed.

Despite the issues with obtaining data from the volunteers in 2024-5, useful insight has already begun to be gleaned from the data arising from prey remains in owl pellets as a result of this project. A total of 4,689 prey items were identified from 848 barn owl pellets. Field vole was the most frequent species, followed by common shrew and wood mouse, with harvest mouse, water vole, and brown rat recorded in smaller numbers. Multivariate analysis (PERMANOVA) detected a small but significant difference in small mammal community structure between sites with and without GWTS. Negative binomial regression models revealed no significant declines in individual species linked to GWTS

presence. Several species, including harvest mouse, wood mouse, common shrew, and field vole, showed weak positive but non-significant associations, suggesting a potential community-level effect rather than species-specific response currently.

Ecobat
The Mammal Society continues to offer the suite of Ecobat tools for free to enhance ecologist-led analysis of bat populations in proposed sites – especially for wind farms.

England Otter Survey
The report for this 2022 field survey led by the Mammal Society has been repeatedly delayed, and by a revised timescale was due to be completed and released in 2024, but was postponed to 2025. Unfortunately due to low capacity in the partnership and some complications in analysing the data, this has once again been postponed but is expected to be launched in 2026.

Small Mammal and Seal Research Working Groups
In line with the priorities set out in the Research Strategy, we formed two specialist research working groups in 2025, formed of experts invited from across the Mammal Society membership and network of partners. Both research groups meet monthly and report to the Science Advisory Committee at their quarterly meetings. Their role is to convene experts and those working on current research and conservation projects for their focus taxa, identify gaps and challenges blocking the conservation or study of these species, and define research projects that the Mammal society can take forward to help address these.
The Seal Research Working Group is chaired by Sue Sayer MBE, and the Small Mammal Research Working Group is chaired by Afrika Priestley.
By the end of 2025 these groups had worked up papers to articulate their priority areas of focus, and work is underway to define research questions and project methodologies that will seek to answer these, so that projects can be defined and put out for funding in 2026.

RAISING SKILLS AND SHARING KNOWLEDGE
Training Programme
In 2025 we delivered **49 trainings**, training more than **1,700 people**, generating **over £16K profit** and attracting an average **4.69/5 star** trainee rating.
In January 2025 we launched our golden ticket scheme, allocating 10 training places on the basis of an open application process, in order to enable access to training for low-income trainees, especially those from demographics under-represented in conservation.
We were thrilled at the success of our new courses, including our Mammal Identification and Ecology Weekend, and various mustelid courses such as Pine Marten: Monitoring and Ecology, and Introduction to Stoats and Weasels.
Our programme of free online monthly webinars continued through 2025, attracting audiences of 50-100 each time, with topics as diverse as animal consciousness and queer ecology alongside more mainstream species and ecosystem-focused webinars.

Youth Engagement
University Mammal Challenge (UMAC)
UMAC 2025 brought together 30 teams. The challenge generated significant conservation data, with 288 Mammal Mapper transects, over 1,500 ad hoc sightings, and nearly 5,000 MammalWeb sequences submitted. Student teams also raised over £500 and engaged a further 500 students. The winning team from Lincoln is now forming a local mammal group, creating a lasting legacy.

Youth Ambassador Programme
In 2025, we celebrated the achievements of our first two YA cohorts. Some standout moments included:

- Liane and Felix completing the West Highland Way and raising over £2,500 for the Mammal Society
- Mel joining us for three days of marine mammal surveys aboard MV Loch Seaforth
- Liane and Felix helping review our new Mammal ID Weekend training course
- Meg representing us at Global Birdfair, promoting our work and running owl-pellet dissections
- Dylan presenting at the Annual Conference and continuing as our go-to voice for all things hedgehog
- Welcoming our four new 2026 YAs — Mosella, Hannah, Isla and Sam.
- Plus the launch of our new **Youth Network.**

Youth Network Launched
The Mammal Society Youth Network has been initiated by two of our first tranche of Youth Ambassadors, and is a youth-led community for 18–30-year-olds passionate about UK mammals and conservation. Supported and promoted by the Mammal Society staff, it is a truly youth-led community that aims to remain flexible and informal, while connecting young people, creating opportunities for skill sharing and insight into conservation and research practice. Participants can join discussions, attend social meet-ups, participate in projects, or volunteer at events, choosing their level of involvement

MEMBERSHIP
Membership numbers have remained stable in 2025, at about 1,300 members across the different levels, however the financial support provided by membership subscriptions has increased due to the change in rates we actioned in 2024. Junior membership is now up and running, with growing numbers of young people and families with children under 14 receiving a quarterly ‘zine’ that folds out as a poster for wall display. We hope to continue to expand on this in 2026, and to enlist some schools or classes as institutional members receiving and displaying these materials and participating in our projects.

COMMUNICATIONS AND PUBLICATIONS
Journals
Our international journal, Mammal Review , continues to be an important outlet for scientific research on mammal biology, ecology and conservation. Published by Wiley, this publication contributes a substantial amount to our annual income. The editorial team recruited in 2024 - Dr Robin Grant as Editor-in-Chief and Dr Antonio Uzal Fernandez as Assistant Editor – have found their feet and are guiding the journal to new heights. Key papers published in Mammal review are promoted on Mammal Society’s main social channels as part of our regular comms schedule. Due to the shift towards online open access from printed paper issues of the journal, the income from Mammal Review is decreasing from previous years and expected to fall further over the coming years, but this does not reflect a loss of impact or readership.

Books, magazines and electronic communications
Mammal News
Our flagship membership magazine Mammal News continues to provide seasonal updates on mammal-related news and Mammal Society developments to our membership, under the expert eye of editor Rowena Millar. We continue to work with Lonsdale on the design

and print of each issue. Mammal Champion Volunteer of the Year winner Colin Marshall continues to support with the design and illustration of two pages of content for younger readers, which is also used as the internal pages of the Junior Membership Zine. Our Youth Ambassadors have been active in helping to define and write content for these and other sections of Mammal News, bringing youth voice to the heart of one of the defining publications of the Mammal Society.

Hazel Dormouse Conservation Handbook & Mitigation Handbook
We were delighted to publish two important titles related to hazel dormice in 2025. The Hazel Dormouse Conservation Handbook is the third edition of this handbook, based on the most recent research and practical experience available on the ecology of hazel dormice and uses this to inform conservation best practice. The authors are Simone Bullion, Robert Wolton and Ian White. Sitting alongside this, for ecologists working on sites where hazel dormouse presence is a consideration, is the Hazel Dormouse Mitigation Handbook, authored by David Wells, Paul Chanin and Leonardo Gubert. Both titles are edited by Fiona Mathews and available as hard copies via NHBS, or e-books via the Mammal Society website.

Mammal Society Calendar
Our plan was to follow up last year's successful 'Crap Calendar' with a calendar illustrated with the skulls and bones of British mammals. However the expert who we intended to work with on this concept was unavailable due to personal circumstances, and instead we created a more conventional calendar showcasing shortlisted images from the Mammal Photographer of the Year Competition 2025. This has proved less popular as a product than the quirky Crap Calendar, but is a useful addition to gift membership packs around Christmas, and has been useful as thank-you gifts for volunteers and supporters.

COMMUNICATIONS
Our communications channels have continued to serve us well, under the expert management of Communications and Campaigns Lead Alana Scott. Hit 35,000+ followers on Instagram by the end of 2025. Having left X last year we created a BlueSky account but have deprioritised it as it has not proved to be a popular or very well-used platform.
On Instagram we had a reach of 1.8 million in 2025, up by 57% from the year before. We had 241,000 content interactions, up by 100% from the year before. We also had 10,000 follows and 3.2 million views.
On Facebook we had 2.1 million views, 31.5k content interactions (down by only 9% from the year before) and 1,800 follows (up by 51% from the year before). This is good for a platform which is losing popularity year by year.
For LinkedIn last year we had ~500,000 impressions and ~14,000 reactions, and we are looking at how to make the most of this platform strategically in the coming years.

The website has expanded and adapted as required by our developing programmes and new publications, overseen by Editorial Lead Hope Nothhelfer. In particular our new e-books shop has proven popular and lucrative, allowing affordable access to Mammal Society titles new and old for a wide global audience.

Work to update and expand our species pages continued and we hope to have all species updated with expert input and up-to-date data on their range and status by the end of 2026.

EXPERT INFLUENCE AND CONSULTANCY

Alongside our flagship projects defined and delivered by the Mammal Society (see above) we played a key part in supporting and enhancing a number of projects led by third party organisations, either as sub-contracted delivery partners or non-financial partners.
We continue to sit on the steering groups for the State of Nature Partnership, Nature Premium, Natural History GCSE and Missing Lynx project, and to play an active role as members of the UK Squirrel Accord (with CEO Matt Larsen-Daw as Chair of the UK Squirrel Accord Trees & Woodland Management Subcommittee) and the
Wales Mammal Biodiversity Action Forum. We have remained active and vocal members of Wildlife and Countryside Link, informing, co-signing and publicly supporting lobbying letters on topics relevant to the Mammal Society's priorities.
We have been particularly active on the topic of planning policy in 2025, due to the worrying direction of travel demonstrated by government in the new Planning & Infrastructure Bill (which allows developments to bypass local wildlife mitigation responsibilities if they meet the necessary criteria to pay into a Nature Recovery Fund instead, despite the lack of safeguards ensuring that this money is then used to adequately compensate for what is lost due to such a development). We have provided expert input in response to government consultations on this and related topics (eg Biodiversity Net Gain) and have communicated the issues on our social channels and to members in order to encourage individuals to raise concerns with their MPs and to government. Pressure from the nature sector has helped to reduce the potential negative impact from planning policy changes, though unfortunately the overall direction of travel has been towards reduced protections for vulnerable species and vital habitats. The Mammal Society will continue to work on these issues in 2026 to seek the best possible outcomes for British mammals.

PRIZES & COMPETITIONS

The Saturday of the Annual Conference was once again an opportunity for delegates to relax and network over a Gala Dinner, which was also when the Mammal Society prizes were awarded. The prestigious Mammal Society Medal was awarded to an individual whose contributions have significantly advanced mammal conservation. Dr Jenny MacPherson is Principal Scientist for the Vincent Wildlife Trust, where she designs and implements the Trust's research projects. Previously, she managed the Pine Marten Recovery Project for England and Wales. Her many notable achievements include the recent publication of Stoats, Weasels, Martens & Polecats. She deserves particular plaudits for her groundbreaking work to bring back a healthy population of pine martens in Wales. Our Richard Shore Prize, named in memory of the late Vice-Chair of the Mammal Society, celebrates individuals who have demonstrated remarkable commitment to protecting Britain's mammals at the grassroots of conservation. Andy Riches is being recognised for his huge and ongoing commitment to mammals and the Mammal Society, including dedicating great energy to sharing his considerable knowledge and expertise on wildlife crime in individual cases and to a wide audience via Mammal Society training events. He sits on two Mammal Society Committees – Training and the Annual Conference – and gives generously of his time to provide support and a steer to the staff on these and other matters. The Young Mammal Champion was awarded to Elisa Gerstner (14), who has been a member of Staffordshire Mammal Group since she could walk and became a founding member of Leicestershire and Rutland Mammal Group in 2021. Danny Eisawy (16, not pictured) was also selected as highly commended for this award due to working with his brother to tackle waste pollution in his local area in Kent, an initiative they named Litter Kickers.

The Adult Mammal Champion was awarded to Grace Yoxon, who alongside Paul Yoxon, established the International Otter Survival Fund in 1993 after observing otters around the coast of the Isle of Skye. Colin Marshall was awarded Mammal Champion

Volunteer of the Year due to generously providing original drawings for the Young Mammalogists'/children's page in each of the four seasonal issues of Mammal News magazine since autumn 2023. And lastly, Warwickshire Mammal Group were awarded Group Mammal Champion for surveying, raising awareness, and conserving wild mammals in Warwickshire, Coventry and Solihull. Among their many surveying efforts, they have undertaken hedgehog surveys, and supported the Mammal Society's Searching for Shrews project by dissecting owl pellets with local community members. The voucher prizes for the winners of Mammal Champions Awards were once again generously sponsored by NHBS. Our Mammal Photographer of the Year competition ran in 2025, attracting hundreds of high-quality entries, alongside a new competition for artists celebrating mammals in their work – the Mammal Illustrator of the Year competition. The incredible winning and selected shortlisted images from each competition were displayed at our Annual Conference and published in a 2026 calendar. We also took the opportunity to showcase the winning images at the Festival of Nature in Bristol in Summer 2025, and at the Wild Summit – a huge convening of nature champions also in Bristol in September.

Financial Review

Financial Position/Update

The financial position of the society for 2025, as detailed in the SOFA on page 16, resulted in a deficit of £55,931 (2024 £39,384). This outcome is against a budgeted surplus of £61,470 despite income from the conference and books and publications significantly over performing. A dedicated programme of fundraising from charitable trusts and grant-making organisations did not generate the anticipated level of income due to the challenging fundraising environment across the charity sector.

Even with this deficit the society maintains a healthy reserve balance and continue to work on a wide range of activities to raise awareness and funding, despite ongoing cost of living pressures in the uk.

The society, as ever continues to seek developing corporate support with appropriate partners, we are grateful to our continuing corporate partners, Wildlife Acoustics, Wildcare, RSK Bioscensus and NHBS.

Financial Management has developed in year with the formation of a finance committee who meet regularly (at least quarterly) throughout the year to oversee the management accounts, review the risk register and support budget setting processes.

Managing Risk

As in the past, maintaining/growing our income sources, appropriately managing our finances and safeguarding our reputation, particularly from an academic/scientific perspective, remain the major risks to our ability to continue to achieve our charitable objectives. We also consider our digital systems resources and back-ups, together with our ability to retain and replace, when necessary, staff with appropriate capabilities and commitment, as being key risk areas. All of these, since the Covid-19 pandemic, receive more frequent reviews and consideration, deemed necessary now by the poor economic

climate. In order to mitigate these risks:

I. We regularly review our income and consider appropriate new sources.
II. We monitor our finances on an ongoing basis, including periodic cash flow projections.
III. We have appropriate financial controls in place, in respect of our income and expenditure, and adjust our expenditure appropriately in the light of income changes.
IV. Our Council membership is composed of appropriately qualified and experienced members, particularly from within the academic/science sector where we operate, enabling informed consideration of our activities and outputs.
V. The majority of our day-to-day operational support systems are procured as bought in web-based services (eg Gmail mail and Xero financials), such that the service provider is responsible for back-up facilities and we do not need to employ dedicated IT staff internally. Our Mammal Mapper App is supported by an external supplier with whom we have, and seek to maintain, an extremely good working relationship.
VI. We are fortunate to have had, and continue to have, a small but competent and dedicated staff team, backed up with similarly competent and dedicated volunteers. Within the financial constraints of a small charity, we seek to offer reasonable contractual terms and conditions to our staff, together with regular contact with some, if not all, trustees, in what we hope is an open, supportive and rewarding working environment. Through our Council members we have access, when required, to expert and up to date guidance on HR issues.

Insurable risks are suitably covered, and reviewed annually. In line with the need to maintain a degree of flexibility in having access to cash, investments are currently confined to deposit accounts with our bankers. As with other small organisations, with similar relatively small cash balances, the opportunity, without taking unnecessary risk, to achieve any meaningful investment return remains low.

Reserves Policy

The purpose of this Reserves Policy is to ensure that the charity maintains an appropriate level of free reserves to:

- Safeguard the charity's financial sustainability
- Manage cash flow fluctuations and unforeseen risks
- Enable the orderly development of strategic projects
- Demonstrate good governance and financial stewardship

The policy has been approved by the Trustees and will be reviewed at least annually as part of the budget-setting and risk management process.

For the purposes of this policy:

- **Reserves** are unrestricted funds held by the charity which are available to spend on its charitable purposes.
- **Free reserves** exclude:
  - Tangible fixed assets held for the charity's own use
  - Restricted funds

In determining an appropriate level of free reserves, the Trustees have considered:

- The charity's annual operating expenditure

- Income reliability and diversity
- Exposure to financial and operational risks

The society maintains a free reserves balance which equates to between 3 and 6 months of core salaries and overhead, to cover unexpected expenditure or income shortfalls, support orderly wind-down should the charity be unable to continue operations and provide financial stability during periods of uncertainty.

In light of continuing poor economic climate we have a conservative draft cash flow to the end of 2026, which gives us no cause to consider other than that the society will be able to remain a going concern up to and beyond that date.

Structure, Governance and Management

Governing Document

The Charity is controlled by its Governing Document, the Memorandum and Articles of Association dated 18th October 1979, as amended by Special Resolutions dated 22 April 2006, 20 April 2013 and 04 August 2023. The Charity constitutes as a private limited company , limited by guarantee, as defined in the Companies Act 2006.

Recruitment and appointment of new trustees
The Council consists of the officers (President; Chair; no less than one but no more than two vice chairs, Honorary Secretary and Honorary Treasurer) and not less than seven nor more than eleven other full members of the Society. The Council shall have the power to co-opt up to four additional members to cover interest not adequately represented by the rest of the Council.

The President shall retire at each Annual General Meeting but shall be eligible for immediate re-election.
All the other officers herein mentioned shall retire at each Annual General Meeting but shall be eligible for re-election if they shall not have completed six consecutive years in office. Exceptionally, per the 04 August 2023 Special Resolution, where no suitable replacement officer is forthcoming, the honorary treasurer may be re-elected on an annual basis beyond the normal six year period.

At each Annual General Meeting such Ordinary Members as have completed three consecutive years in office shall retire and shall be eligible for re-election for a further period of three consecutive years. After completion of such second period in office such members shall retire and shall not be eligible for re-election until the next following Annual General Meeting.

The election of members shall take place in the following manner:
Any two members shall be at liberty to nominate any other full member to serve as a member of the Council. The proposer shall ascertain that the person nominated by him/her is willing to be so nominated.

The name of each full member so nominated, together with the names of his/her proposer and seconder, shall be sent in writing to the Secretary of the Society at least fourteen days before the Annual General Meeting.

In addition, the Council shall itself have the power to nominate any full member to serve as an officer or other member of Council, such nomination to be submitted to the Annual General Meeting.

Balloting lists shall be prepared (if necessary) containing the names of the candidates only and each full member present at the Annual General Meeting shall be entitled to vote for any number of such candidates not exceeding the number of vacancies.

In case there shall not be a sufficient number of candidate nominations, the Council shall nominate full members to fill up the remaining vacancy or vacancies.

If two or more candidates obtain an equal number of votes, another ballot shall if necessary be taken in respect of such candidates. If two or more candidates again obtain an equal number of votes, the Council shall select by lot from such candidates the candidate or candidates who is or who are to be elected.

The declaration by the Chair of the Annual General Meeting as to the result of the ballot and an entry of that declaration in the Minute Book shall be conclusive.

Additional governance issues

As members of Council are also Directors of a company limited by guarantee, each nominee is told of the responsibilities they will take on as both Trustee and Director, should they be elected.

New Council members are encouraged to engage with other trustees and staff soon after their election and to take on additional responsibilities by joining one of the sub-committees. The Honorary Secretary shares appropriate Charity Commission guidance documentation (eg a digital link to the '5 minute guides) with new Council members and, periodically, also with all Council members as a reminder for keeping up to date with major changes.

The Council creates specialised sub-committees in line with the specific requirements of the Society to ensure that all its ongoing activities are properly supported and controlled.

The Society has a Scientific Advisory Committee; a Local Groups Committee; a Training & Events Committee; a Fundraising Committee, a Marketing & Communications Committee and a Student Committee.

Statement of Trustees' responsibilities

The Trustees, who are also the Directors of The Mammal Society for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable Company and enable them to ensure that the accounts comply with the Companies Act 2006, The Charity (Accounts and reports) Regulation 2028 and the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

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

The Trustees' Report was approved by the Board of Trustees and signed on its behalf by:

Stephanie Wray
Chair of the Trustees

Date:

Independent Examiner's Report to the Trustees of The Mammal Society

Independent examiner's report to the trustees of The Mammal Society ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's statement
The company's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:
1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mrs L A Parry, FCA
Shaw Gibbs Limited
Fleming Court
Leigh Road
Eastleigh
Hampshire
SO50 9PD

Date:.....

The Mammal Society
Statement of Financial Activities
As at 31 December 2025

	Notes	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
Income from:					
Donations and legacies	2	101,982	-	101,982	83,189
Charitable activities	3	161,719	-	161,719	172,689
Investments	4	1,964		1,964	2,738
Total income		**265,665**	**-**	**265,665**	**258,616**
		£	£	£	£
Expenditure on:					
Raising Funds	5	49,211	-	49,211	42,891
Charitable activities	6	272,385	-	272,385	255,109
Total expenditure		**321,596**	**-**	**321,596**	**298,000**
Net (expenditure) / income		**(55,931)**	**-**	**(55,931)**	**(39,384)**
Reconciliation of Funds					
Fund balances at 1 January 2025		205,680	2,500	208,180	247,564
Fund balances at 31 December 2025		**149,749**	**2,500**	**152,249**	**208,180**

The Mammal Society
Statement of Financial Position
As at 31 December 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Intangible Assets	12		3,896		5,408
Tangible Assets	**13**		673		800
Total Fixed Assets			4,569		6,208
Current assets					
Stocks	**14**	7,260		5,146	
Debtors	**15**	82,787		66,693	
Cash at bank and in hand		107,701		202,104	
		197,747		273,943	
Creditors: amounts falling due within one year	**16**	(50,067)		(71,971)	
Net current assets			147,680		201,972
Total assets less current liabilities			**152,249**		**208,180**
The funds of the charity:					
Restricted funds	**17**		2,500		2,500
Unrestricted funds - general			149,749		205,680
			152,249		**208,180**

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2026 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025.

The trustees acknowledge their responsibility for:

(a) Ensuring the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2026 and
(b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company at the end of each financial year and of it's surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of Companies Act 2026 relating to financial statements, so far as applicable to the charitable company.

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

The Financial statements were approved by the Board of Trustees and authorised for issue on……. and were signed on it's behalf by:

Stephanie Wray
Trustee

Company Registration No. 05618710

1 Accounting policies

1.1 Basis of preparing the financial statements

The financial statements of the Charitable Company, which is a public benefit entity under FRS102, have been prepared in accordance with Charities SORP (FRS102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019), Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The Financial Statements have been prepared under the historical cost convention.

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 £.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence and to meet liabilities as they fall due. They have made this assessment for a period of at least 12 months from the date of approval of the financial statements, and they have not identified any material uncertainties with regards to the Charity's ability to continue. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds are those which have been allocated from the unrestricted funds of the charity by the Trustees to fulfil certain purposes. There are no legal or constructive restrictions on these funds and they can be allocated to different uses at the discretion of the Trustees.

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

1.4 Income

Income is recognised when the Charity is 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. Income is represented by invoices issued, grants and other monies received in the course of the Charity's ordinary activities during the year.

- Income from donations or grants are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be reliably measured.
- Investment income is included when receivable.

- Income from charitable activities is included when earned.
- Fundraising income is included when it is received.
- Subscription income is received at any time during the year for annual membership. Income received in advance at the year end is deferred.
- For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the Society that a distribution will be made, or when distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probably when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity , or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

1.5 Expenditure

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

1.6 Intangible fixed assets

Development of Apps is capitalised where there is expected to be a benefit to future periods and the conditions are met:

i It is technically feasible to complete the research or development so that the product will be available for use or sale.
ii It is intended to use or sell the product being developed.
iii The company is able to use or sell the product.
iv It can be demonstrated that the product will generate probable future economic benefits.
v Adequate technical, financial and other resources exist so that the product development can be completed and subsequently used or sold.
vi Expenditure attributed to the research and development work can be reliably measured.

Capitalised development expenditure on Mammal Mapper Apps is stated at cost less accumulated amortisation and impairment losses.

Intangible assets	33% straight line

1.7 Tangible fixed assets

The cost of tangilble fixed assets includes only expenditure directly incurred in bringing the assets into working condition for their intended use. Both the cost of replacing major components and the cost of major inspections are capitalised. Borrowing costs are not capitalised. Depreciation is provided at the following annual rates in order to allocate the depreciable amount of each asset over its estimated useful life.

Equipment	20% straight line on cost

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of cash-generating unit of which the asset belongs.

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving items. Cost includes any expenditure incurred in bring stock to its present location and condition. An average cost basis is used.

1.9 Taxation

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

1.10 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of 14 days or less.

1.12 Debtors

Short term debtors are measured at transaction price, less any impairment.

1.13 Creditors

Short term creditors are measured at transaction price.

1.14 Provisions

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discounted basi

2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts	19,774	-	19,774	28,387
Gift Aid	6,491	-	6,491	6,485
Legacies	16,320	-	16,320	-
Corporate sponsorship	5,550	-	5,550	-
Membership fees	53,847	-	53,847	48,317
	101,982	**-**	**101,982**	**83,189**

3 Income from Charitable Activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Training workshop income	32,626		32,626	45,734
Publication sales	69,379		69,379	60,151
Events	26,599		26,599	24,330
Trading Services	3,114		3,114	17,874
Grants	30,000		30,000	24,600
	161,719	**-**	**161,719**	**172,689**

Grants received from Garfield Weston Foundation £30,000 (2024 £20,000) and Norton Rose Charitable Trust £0 (2024 £4,600).

4 Income from Investments

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable	1,964		1,964	2,738
	1,964	**-**	**1,964**	**2,738**

5 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Raising donations and Legacies				
Membership direct costs	12,709	-	12,709	15,166
Mammal news	14,623	-	14,623	9,729
Central costs	21,879	-	21,879	17,996
	49,211	-	49,211	42,891

6 Expenditure on charitable activities

The following table included the allocation of support costs

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Surveys and monitoring				
Mammal Mapper	2,469	-	2,469	4,812
Central costs	65,637	-	65,637	2,098
	68,106	-	68,106	6,910
Training workshops				
Venue hire, trainer fees etc	30,951	-	30,951	50,288
Central costs	42,763	-	42,763	10,377
	73,714	-	73,714	60,665
Publications				
Cost of sales	16,586	-	16,586	5,614
Central costs	9,613	-	9,613	9,273
	26,199	-	26,188	14,887
Events				
Conference	18,192	-	18,192	36,265
Central costs	25,857	-	25,857	16,780
	44,049	-	44,049	53,045
Trading services				
Subcontractor fees	-	-	-	37,727
Central costs	-	-	-	28,001
	-	-	-	65,728
Central costs	60,316	-	60,317	53,874
Total	**272,385**	-	**272,385**	**255,109**

Central Costs and Support Costs
Wherever possible central costs are allocated directly to the relevant activity, The unallocated balances are apportioned to specific activities in the same ratio as direct costs incurred.

7 Support costs

Governance costs in 2025 were £3,360 (2024 £2,670) relating to the independent examination. They are not considered material enough to warrant separate disclosure and are included within central costs.

8 Net income/expenditure

Net income/expenditure is stated after charging.

	2025 £	2024 £
Depreciation – owned assets	335	1,409
Development costs amortisation	1,512	92

9 Trustees

No Trustees (or any persons connected with them) (2024: nil) received any remuneration during the year. One trustee was paid £1,042 for delivery of training (2024 – nil) and three Trustees (2024: one) were reimbursed £1,245 (2024: £147) for travel expenses.

10 Employees

Number of employees
The average monthly number of employees during the year was (headcount):

	2025 Number	2024 Number
Charitable and support	6	5

Employment costs

	2025 £	2024 £
Wages and salaries	153,218	133,908
Social security costs	6,772	6,646
Employers contributions to defined contribution pension schemes	6,133	5,743
	166,123	**146,297**

There was no employee (2024: no employees) whose annual remuneration was £60,000 or more.

11 Fees for examination of the accounts

Net income/expenditure is stated after charging.

	2025 £	2024 £
Independent examiner's fees	3,360	2,670

12 Intangible fixed assets

	Development costs £
Cost	
At 1 Jan 2025 and 31 December 2025	**46,054**
Amortisation	
At 1 Jan 2025	40,646
Charge for the year	1,512
At 31 December 2025	**42,158**
Net book value	
At 31 December 2024	5,408
At 31 December 2025	**3,896**

13 Tangible fixed assets

	Equipment £
Cost	
At 1 Jan 2025	**6,137**
Disposal	**(520)**
Addition	**209**
At 31 December 2025	**5,826**
Amortisation	
At 1 Jan 2025	5,337
Disposal	**(520)**
Charge for the year	336
At 31 December 2025	**5,153**
Net book value	
At 31 December 2024	800
At 31 December 2025	**673**

14 Stock

	2025	2024
	£	**£**
Finished goods and goods for resale	7,260	5,146

15 Debtors: Amounts falling due within one year

	2025	2024
	£	£
Trade debtors	5,323	1,256
Other debtors	71,230	63,351
Prepayments	6,234	2,086
Total	82,787	66,693

16 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	5,052	24,374
Other creditors	17,819	16,002
Other tax and social security	-	8,850
Deferred income	15,723	7,362
Accruals	11,473	15,381
Total	50,067	71,971

17 Restricted funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

		Movement in funds			
	At 1 January 2025 £	Income £	Expenditure £	Transfers £	At 31 December 2025 £
Unrestricted funds					
General fund	205,680	265,665	321,596		149,749
Restricted funds					
Badger Handbook	2,500	-	-	-	2,500
Total funds	**208,180**	**265,665**	**321,596**		**152,249**

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Unrestricted funds					
General fund	245,064	258,616	298,000		205,680
Restricted funds					
Badger Handbook	2,500	-	-	-	2,500
Total Funds	**247,564**	**258,616**	**298,000**		**208,180**

18 Analysis of total Net Assets between funds

Fund balances at 31 December 2025	Unrestricted	Restricted	Total
Represented by		£	£
Fixed Assets	4,569	-	4,569
Current assets	195,247	2,500	197,747
Current Liabilities	(50,067)		(50,067)
Total Net Assets	149,749	2,500	152,249

Fund balances at 31 December 2024	Unrestricted	Restricted	Total
Represented by		£	£
Fixed Assets	6,208	-	6,208
Current assets	271,443	2,500	273,943
Current Liabilities	(71,971)		(71,971)
Total Net Assets	205,680	2,500	208,180

19 Related parties

There are no related party transactions during the period.

20 Key Management Personnel

During the year ended 31 December 2025 the remuneration of key management personnel was £50,000 (2024 £50,000).