

**Surrey Beekeepers' Association**  
Registered Charity Number 1026386

**REPORT AND ACCOUNTS OF THE CENTRAL FUND  
FOR THE YEAR ENDED  
30 SEPTEMBER 2021**

## **Surrey Beekeepers' Association**

### **BACKGROUND INFORMATION**

<b>REGISTERED CHARITY NUMBER</b>			1026386
<b>PRESIDENT</b>			T J Lovett
<b>PAST PRESIDENT</b>			M Somers OBE
<b>TRUSTEES:</b>			
<b>CHAIRMAN</b>	Robert Maurer	<b>TREASURER</b>	Penny McMahon
<b>SECRETARY</b>	Julie Hogarth 55 Esher Road East Molesey Surrey KT8 0AU		
<b>CROYDON</b>	Derek Read	<b>EPSOM</b>	Diane Middlecoat
<b>FARNHAM</b>	Rosalind Mist	<b>GUILDFORD</b>	Malcolm Clarke
<b>KINGSTON</b>	Martyn Milner	<b>REIGATE</b>	Richard Bradfield
<b>WEYBRIDGE</b>	Jane Hunter	<b>WIMBLEDON</b>	Stephen Derry
<b>BANKERS</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling	Lloyds Bank plc 120-124 High Street Dorking Surrey RH4 1BB	Barclays Bank Plc. 188 Addington Road Selsdon Surrey
<b>LEGAL ADVISORS</b>	Dollman & Pritchard 8 The Square Caterham Surrey CR3 6XS		
<b>INDEPENDENT EXAMINER</b>	Alexanders Chartered Accountants Abbey House, 25 Clarendon Road Redhill, Surrey RH1 1QZ		

### **INDEX TO FINANCIAL STATEMENTS**

	Page
Trustees' Report	3
Independent Examiner's Review Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts of the Central Fund	7-8
Extract from 2020 SBKA Consolidated Accounts	9-10

## **SURREY BEEKEEPERS ASSOCIATION CENTRAL FUND**

### **TRUSTEES' REPORT OF THE CENTRAL FUND FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The Trustees present their report and accounts of the Central Fund for the year ended 30 September 2021.

#### **TRUSTEES**

The Trustees are named on the front page.

#### **CONSTITUTION, OBJECTS AND ADMINISTRATION**

The Association is governed by its Constitution which was adopted on 30 September 2008. Addenda to this Constitution were passed on 5 December 2009, 5 March 2010 and 3 December 2011.

The objects of the association, as set out in the Constitution, are to;

- (i) promote and further the craft of beekeeping in the county of Surrey;
- (ii) advance the education of the public in the environmental and economic importance of bees;
- (iii) as an Area Association of the British Beekeepers' Association, to render such assistance in the pursuit of its objectives as may be appropriate.

The Trustees of the Association are legally responsible for the overall management and control of the association and meet at least three times a year. The work of implementing their policies is carried out largely by the eight divisional committees. The Show Committee which organises the Association's participation in the Annual Surrey Show meets at least three times a year. Council members are appointed at the Annual General Meeting to undertake administrative duties concerning education; examinations; technical, health and safety; archives and the website. Council members are also appointed to represent the Association at the Beekeepers' Association's annual delegates meeting, the Bee Diseases Insurance Annual General Meeting and as a nominee at shareholder meetings of Bee Craft Limited.

#### **ACTIVITY REVIEW**

The total membership at the year-end was 1,126 (2020 1,090). After being unable to hold the Annual Honey Show in 2020 due to Covid 19 restrictions it was very gratifying to be able to hold the Show in 2021 at the Reigate division's Henfold Lane Apiary.

#### **FINANCIAL REVIEW**

Taking an overall view of the Association's finances they remain sound. The Association's 2021 net deficit on operations is £640 (2020: deficit £5,223) which together with an increase in the value of our Charifund investment of £2,066 (2020: decrease of £2,384) resulted in a final surplus of £1,426 (2020 loss: £7,607).

#### **STATEMENT OF THE TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for keeping proper books of account and preparing, in accordance with applicable accounting standards, consecutive financial statements consisting of a statement of financial activities and balance sheet. The Trustees are responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The attached accounts of the Central Fund form part of the Trustees Annual Report. The Annual Report is prepared in accordance with the Charities Act 2011 and consolidates all the financial activities, assets and liabilities of the Association.

#### **INDEPENDENT EXAMINER**

Chris Tomaszewski of Alexanders Chartered Accountants has indicated his willingness to continue in office as the Association's Independent Examiner.

Approved by the Trustees on 4 December 2021 and signed on its behalf.

Penny McMahon  
Honorary Treasurer

Robert Maurer  
Chairman

**Independent Examiners Report  
to the Trustees of Surrey Beekeepers' Association**

We report on the Accounts of the Association for the year ended 30 September 2021 set out on pages 5 to 8.

Your attention is drawn to the fact that the charity has prepared the Financial Statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the Financial Statements to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Respective responsibilities of Trustee and Examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act ) and that an independent examination is needed.

It is our responsibility:

- (i) examine the accounts under section 145 of the 2011 Charities Act,
- (ii) to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to our attention.

**Basis of the independent examiner's statement**

Our examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent Examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in any material respect, the requirement:
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act and
  - (ii) to prepare accounts which accord with the accounting records and comply with the Accounting requirements of the Accounting requirements of the 2011 Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alexanders  
Chartered Accountants

Date: 4 December 2021

Abbey House  
25 Clarendon Road  
Redhill, Surrey  
RH1 1QZ

## STATEMENT OF FUNDING ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2021

	Notes	Unrestricted	Restricted	2021	2020
		£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	20,985	0	20,985	20,569
Activities for generating funds	3	-	89	89	0
Investment income - bank interest and similar income		422	-	422	511
<b>Total incoming resources</b>		<b>£ 21,407</b>	<b>89</b>	<b>21,496</b>	<b>21,080</b>
<b>Resources expended</b>					
Costs of generating funds					
Costs of generating voluntary income	4	(20,429)	-	(20,429)	(19,823)
Fund raising costs	5	-	(987)	(987)	(930)
Charitable activities	6	(580)	-	(580)	(5,346)
Support costs	7	(140)	-	(140)	(204)
<b>Total resources expended</b>		<b>£ (21,149)</b>	<b>(987)</b>	<b>(22,136)</b>	<b>(26,303)</b>
Net movement in funds		<b>£ 258</b>	<b>(898)</b>	<b>(640)</b>	<b>(5,223)</b>
Surplus/(deficit) on revaluation of investments		2,066	-	2,066	(2,384)
Total funds brought forward		26,512	7,237	33,749	41,356
<b>Total funds carried forward</b>		<b>£ 28,836</b>	<b>6,339</b>	<b>35,175</b>	<b>33,749</b>

SURREY BEEKEEPERS ASSOCIATION CENTRAL FUND

BALANCE SHEET AS AT 30 SEPTEMBER 2021

	Notes	Unrestricted £	Restricted £	2021 £	2020 £
Fixed assets	8	163	-	163	216
Investments	9	12,799	-	12,799	10,733
<b>Total Fixed Assets</b>		<b>£ 12,962</b>	<b>-</b>	<b>12,962</b>	<b>10,949</b>
Current assets					
Stock at written down value		2	-	2	2
Debtors	10	112	-	112	0
Cash at bank	11	16,226	6,384	22,610	23,078
<b>Total Current Assets</b>		<b>£ 16,340</b>	<b>6,384</b>	<b>22,724</b>	<b>23,080</b>
Current liabilities					
Creditors	12	(466)	(45)	(511)	(280)
<b>Net current assets</b>		<b>£ 15,874</b>	<b>6,339</b>	<b>22,213</b>	<b>22,800</b>
<b>Net assets of the Central fund</b>		<b>£ 28,836</b>	<b>6,339</b>	<b>35,175</b>	<b>33,749</b>

Represented by:

General fund	23,082	-	23,082	20,758
Hamlin bequest	3,248	-	3,248	3,248
Talbot Clegg fund for education	2,506	-	2,506	2,506
Show fund reserve	-	5,507	5,507	6,405
Trophy fund reserve	-	348	348	348
Research fund	-	484	484	484
	<b>£ 28,836</b>	<b>6,339</b>	<b>35,175</b>	<b>33,749</b>

**SURREY BEEKEEPERS ASSOCIATION CENTRAL FUND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Charity Number 01026386

**1 Accounting policies**

These accounts show the results and financial position of the Central Fund and do not consolidate the results of the Association's divisions.

**Charifund**

M&G Charifund investments are valued at open market value.

**Depreciation**

Fixed assets have been depreciated to a nominal value

**Restricted funds**

Restricted funds comprise donations received and other income held on trust to be applied for specific purposes.

**Assets**

Tangible fixed assets are capitalised if they can be used for more than one year and are depreciated on a straight line basis over four years

	Unrestricted £	Restricted £	2021 £	2020 £
<b>2 Voluntary income</b>				
Subscriptions	20,985	-	20,985	20,569
Course fees - Bee Day	-	-	-	-
Course fees - Education Days	-	-	-	-
Donations	-	-	-	-
	<b>20,985</b>	<b>-</b>	<b>20,985</b>	<b>20,569</b>
<b>3 Activities for generating funds</b>				
Shows - Surrey County Show income	-	89	89	-
	<b>-</b>	<b>89</b>	<b>89</b>	<b>-</b>
<b>4 Costs of generating voluntary income</b>				
BBKA affiliation fees	20,208	-	20,208	19,559
Members of honour expenses	221	-	221	264
	<b>20,429</b>	<b>-</b>	<b>20,429</b>	<b>19,823</b>
<b>5 Fund raising costs</b>				
Shows - Surrey County Show expenses	-	987	987	930
	<b>-</b>	<b>987</b>	<b>987</b>	<b>930</b>
<b>6 Charitable activities</b>				
Course expenses - Bee Day	-	-	-	-
Course expenses - Education Days	330	-	330	346
Grants and Donations	250	-	250	5,000
	<b>580</b>	<b>-</b>	<b>580</b>	<b>5,346</b>
<b>7 Support Costs</b>				
<b>Administration expenses:</b>				
Annual general meeting	-	-	-	-
General	87	-	87	133
Professional Fees	-	-	-	-
Depreciation	53	-	53	71
	<b>140</b>	<b>-</b>	<b>140</b>	<b>204</b>

SURREY BEEKEEPERS ASSOCIATION CENTRAL FUND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2021

Charity Number 01026386

**8 Fixed Assets**

	Challenge cups and banners	Microscopes	Office equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2020	1	1,201	58	1,260
Additions	-	-	-	-
At 30 September 2021	<b>£ 1</b>	<b>1,201</b>	<b>58</b>	<b>1,260</b>
<b>Accumulated depreciation</b>				
At 1 October 2020	-	987	57	1044
Charge for Year	-	53	-	53
At 30 September 2021	<b>£ -</b>	<b>1,040</b>	<b>57</b>	<b>1,097</b>
<b>Net book value</b>				
At 30 September 2021	<b>£ 1</b>	<b>161</b>	<b>1</b>	<b>163</b>
At 30 September 2020	<b>£ 1</b>	<b>214</b>	<b>1</b>	<b>216</b>

	2021 £	2020 £
<b>9 Investments</b>		
Hamlin bequest	3,259	3,259
Beecraft Limited - 460 shares at nominal value	23	23
M&G Charifund- at year end valuation	9,517	7,451
	<b>12,799</b>	<b>10,733</b>

**10 Debtors**

Amount falling due within one year:		
Amounts receivable from divisions	82	-
Show Committee	-	-
Sundry	30	-
	<b>112</b>	<b>-</b>

**11 Cash at bank**

Barclays Bank plc	4,952	4,531
Charities Aid Foundation- High interest premium account	4,575	4,574
Charities Aid Foundation- High interest account	7,444	7,451
Lloyds Bank plc - Show Fund treasurer's account	5,639	6,522
	<b>22,610</b>	<b>23,078</b>

**12 Creditors**

Amounts falling due within one year:		
Show Committee	45	30
Sundry	466	250
	<b>511</b>	<b>280</b>



**SBKA CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2020**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income:	111,875	-	111,875	103,104
Activities for generating funds	50,906	-	50,906	61,672
Investment Income	937	-	937	865
<b>Total incoming resources</b>	<b>163,718</b>	<b>-</b>	<b>163,718</b>	<b>165,641</b>
<b>Resources expended</b>				
<b>Costs of Generating Funds</b>				
Costs of generating voluntary income	45,001	-	45,001	42,000
Fundraising costs	36,249	930	37,179	41,021
Charitable activities	57,969	-	57,969	36,915
Support Costs	12,842	-	12,842	14,544
<b>Total resources expended</b>	<b>152,061</b>	<b>930</b>	<b>152,991</b>	<b>134,480</b>
<b>Net incoming resources before other recognised gains/losses</b>	<b>11,657</b>	<b>(930)</b>	<b>10,727</b>	<b>31,161</b>
Gains and losses on investment assets	(2,384)		(2,384)	2
Transfer of Special Reserve to General Fund	600	(600)	-	-
<b>Net movement in funds</b>	<b>9,873</b>	<b>(1,530)</b>	<b>8,343</b>	<b>31,163</b>
<b>Total funds brought forward</b>	<b>393,497</b>	<b>8,765</b>	<b>402,262</b>	<b>371,099</b>
<b>Total funds carried forward</b>	<b>403,370</b>	<b>7,235</b>	<b>410,605</b>	<b>402,262</b>

**SBKA CONSOLIDATED BALANCE SHEET AT 30 SEPTEMBER 2020**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
<b>Fixed Assets</b>				
Tangible fixed assets	159,776		159,776	170,958
Investments	10,763		10,763	13,223
	<hr/> 170,539		<hr/> 170,539	<hr/> 184,181
<b>Current Assets</b>				
Stock and work in progress	13,831		13,831	11,451
Debtors and prepayments	1,894		1,894	1,524
Cash at bank in hand	274,063	7,235	281,298	265,514
	<hr/> 289,788	<hr/> 7,235	<hr/> 297,023	<hr/> 278,489
<b>Creditors</b>				
Amounts falling due within one year	(56,957)		(56,957)	(60,408)
Net current assets	<hr/> 232,831	<hr/> 7,235	<hr/> 240,066	<hr/> 218,081
<b>Net assets</b>	<hr/> <b>403,370</b>	<hr/> <b>7,235</b>	<hr/> <b>410,605</b>	<hr/> <b>402,262</b>
<b>Funds of the Charity</b>				
Unrestricted Funds	403,370		403,370	393,497
Restricted Funds		7,235	7,235	8,765
<b>Total Funds</b>	<hr/> <b>403,370</b>	<hr/> <b>7,235</b>	<hr/> <b>410,605</b>	<hr/> <b>402,262</b>

These statements are extracts from the Consolidated Accounts for the year ending 30 September 2020 and are for information only. They do not form part of the Central Funds accounts for the year ending 30 September 2021