

Surrey Beekeepers' Association  
Registered Charity Number 1026386

**REPORT AND ACCOUNTS OF THE CENTRAL FUND  
FOR THE YEAR ENDED  
30 SEPTEMBER 2019**

## Surrey Beekeepers' Association

### **BACKGROUND INFORMATION**

REGISTERED CHARITY NUMBER	1026386		
PRESIDENT	T J Lovett		
PAST PRESIDENT	M Somers OBE		
TRUSTEES:			
CHAIRMAN	Robert Maurer	TREASURER	Penny McMahon
SECRETARY	Julie Hogarth 55 Esher Road East Molesey Surrey KT8 0AU		
CROYDON	Derek Read	EPSOM	Diane Middlecoat
FARNHAM	Rosalind Clague	GUILDFORD	Malcolm Clarke
KINGSTON	Derek Jones	REIGATE	Richard Bradfield
WEYBRIDGE	Marion Cooper	WIMBLEDON	Stephen Derry
BANKERS	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
LEGAL ADVISORS	Dollman & Pritchard 8 The Square Caterham Surrey CR3 6XS		
INDEPENDENT EXAMINER	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 2018 SBKA Consolidated Accounts	9

**SURREY BEEKEEPERS ASSOCIATION CENTRAL FUND**

**TRUSTEES' REPORT OF THE CENTRAL FUND FOR THE YEAR ENDED 30 SEPTEMBER 2019**

The Trustees present their report and accounts of the Central Fund for the year ended 30 September 2019.

**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 1,028 (2018 1,160). Our Honey Show at the Surrey County Agricultural Show was held at Guildford in May of this year, and was again a success. Thanks are extended to all who helped stage the event.

**FINANCIAL REVIEW**

Taking an overall view of the Association's finances they remain sound. The Association's 2019 net deficit on operations is £1,006 (2018: surplus £518) which together with an increase in the value of our Charifund investment of £2 (2018 decrease of £145) resulted in a final loss of £1,004 (2018 surplus: £373).

**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 7 December 2019 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 2019 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: 1 December 2019

Abbey House  
25 Clarendon Road  
Redhill, Surrey  
RH1 1QZ

## STATEMENT OF FUNDING ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2019

	Notes	Unrestricted	Restricted	2019	2018
		£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	19,250	-	19,250	20,306
Activities for generating funds	3	-	2,213	2,213	1,552
Investment income - bank interest and similar income		522	-	522	479
Total incoming resources		£ 19,772	2,213	21,985	22,337
<b>Resources expended</b>					
Costs of generating funds					
Costs of generating voluntary income	4	(18,488)	-	(18,488)	(18,992)
Fund raising costs	5	-	(2,658)	(2,658)	(1,330)
Charitable activities	6	(178)	-	(178)	(750)
Support costs	7	(1,667)	-	(1,667)	(747)
Total resources expended		£ (20,333)	(2,658)	(22,991)	(21,819)
Net movement in funds		£ (561)	(445)	(1,006)	518
Surplus/(deficit) on revaluation of investments		2	-	2	(145)
Total funds brought forward		33,150	9,210	42,360	41,987
Total funds carried forward		£ 32,591	8,765	41,356	42,360

SURREY BEEKEEPERS ASSOCIATION CENTRAL FUND

BALANCE SHEET AS AT 30 SEPTEMBER 2019

	Notes	Unrestricted £	Restricted £	2019 £	2018 £
Fixed assets	9	287	-	287	382
Investments	10	13,117	-	13,117	13,115
<b>Total Fixed Assets</b>		<b>£ 13,404</b>	<b>-</b>	<b>13,404</b>	<b>13,497</b>
Current assets					
Stock at written down value		2		2	2
Debtors	11	626	-	626	501
Cash at bank	12	22,425	8,852	31,277	28,670
<b>Total Current Assets</b>		<b>£ 23,053</b>	<b>8,852</b>	<b>31,905</b>	<b>29,173</b>
Current liabilities					
Creditors	13	(3,866)	(87)	(3,953)	(310)
<b>Net current assets</b>		<b>£ 19,187</b>	<b>8,765</b>	<b>27,952</b>	<b>28,863</b>
<b>Net assets of the Central fund</b>		<b>£ 32,591</b>	<b>8,765</b>	<b>41,356</b>	<b>42,360</b>

Represented by:

General fund	26,837	-	26,837	27,396
Hamlin bequest	3,248	-	3,248	3,248
Talbot Clegg fund for education	2,506	-	2,506	2,506
Special reserve	-	600	600	600
Show fund reserve	-	7,333	7,333	7,778
Trophy fund reserve	-	348	348	348
Research fund	-	484	484	484
	<b>£ 32,591</b>	<b>8,765</b>	<b>41,356</b>	<b>42,360</b>

**SURREY BEEKEEPERS ASSOCIATION CENTRAL FUND**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2019**

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.

	Unrestricted £	Restricted £	2019 £	2018 £
<b>2 Voluntary income</b>				
Subscriptions	19,190	-	19,190	19,766
Course fees - Bee Day	-	-	-	-
Course fees - Education Days	-	-	-	-
Donations	60	-	60	540
	<b>19,250</b>	-	<b>19,250</b>	<b>20,306</b>
<b>3 Activities for generating funds</b>				
Shows - Surrey County Show income	-	2,213	2,213	1,552
	-	<b>2,213</b>	<b>2,213</b>	<b>1,552</b>
<b>4 Costs of generating voluntary income</b>				
BBKA affiliation fees	18,242	-	18,242	18,705
Members of honour expenses	246	-	246	287
	<b>18,488</b>	-	<b>18,488</b>	<b>18,992</b>
<b>5 Fund raising costs</b>				
Shows - Surrey County Show expenses	-	2,658	2,658	1,330
	-	<b>2,658</b>	<b>2,658</b>	<b>1,330</b>
<b>6 Charitable activities</b>				
Course expenses - Bee Day	-	-	-	-
Course expenses - Education Days	140	-	140	-
Grants and Donations	38	-	38	750
	<b>178</b>	-	<b>178</b>	<b>750</b>
<b>7 Support Costs</b>				
<b>Administration expenses:</b>				
Annual general meeting	111	-	111	308
General	381	-	381	312
Professional Fees	1,080	-	1,080	-
Depreciation	95	-	95	127
	<b>1,667</b>	-	<b>1,667</b>	<b>747</b>

SURREY BEEKEEPERS ASSOCIATION CENTRAL FUND  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2019

Charity Number 01026386

**9 Fixed Assets**

	Challenge cups and banners £	Microscopes £	Office equipment £	Total £
<b>Cost</b>				
At 1 October 2018	1	1,201	58	1,260
Additions	-	-	-	-
At 30 September 2019	<u>£ 1</u>	<u>1,201</u>	<u>58</u>	<u>1,260</u>
<b>Accumulated depreciation</b>				
At 1 October 2018	-	821	57	878
Charge for Year	-	95	-	95
At 30 September 2019	<u>£ -</u>	<u>916</u>	<u>57</u>	<u>973</u>
<b>Net book value</b>				
At 30 September 2019	<u>£ 1</u>	<u>285</u>	<u>1</u>	<u>287</u>
At 30 September 2018	<u>£ 1</u>	<u>380</u>	<u>1</u>	<u>382</u>

	2019 £	2018 £
<b>10 Investments</b>		
Hamlin bequest	3,259	3,259
Beeecraft Limited - 460 shares at nominal value	23	23
M&G Charifund- at year end valuation	9,835	9,833
	<u>13,117</u>	<u>13,115</u>

<b>11 Debtors</b>		
Amount falling due within one year:		
Amounts receivable from divisions	626	408
Show Committee	0	93
	<u>626</u>	<u>501</u>

<b>12 Cash at bank</b>		
Barclays Bank plc	4,032	3,526
Charities Aid Foundation- High interest premium account	7,062	7,047
Charities Aid Foundation- High interest account	12,761	10,410
Lloyds Bank plc - Show Fund treasurer's account	7,422	7,687
	<u>31,277</u>	<u>28,670</u>

<b>13 Creditors</b>		
Amounts falling due within one year:		
Show Committee	87	-
Sundry	3,866	310
	<u>3,953</u>	<u>310</u>



**SBKA CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2018**

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generated funds</b>				
Voluntary income:	93,063	-	93,063	92,142
Activities for generating funds	41,521	1,552	43,073	55,534
Investment Income	753	-	753	698
<b>Total incoming resources</b>	<b>135,337</b>	<b>1,552</b>	<b>136,889</b>	<b>148,374</b>
<b>Resources expended</b>				
<b>Costs of Generating Funds</b>				
Costs of generating voluntary income	40,564	-	40,564	40,277
Fundraising costs	21,251	1,330	22,581	37,974
Charitable activities	41,551	-	41,551	40,298
Support Costs	14,846	-	14,846	13,892
<b>Total resources expended</b>	<b>118,212</b>	<b>1,330</b>	<b>119,542</b>	<b>132,441</b>
<b>Net incoming resources before other recognised gains/losses</b>	17,125	222	17,347	15,933
Gains and losses on investment assets	(176)		(176)	565
<b>Net movement in funds</b>	16,949	222	17,171	16,498
<b>Total funds brought forward</b>	344,940	8,988	353,928	337,430
<b>Total funds carried forward</b>	<b>361,889</b>	<b>9,210</b>	<b>371,099</b>	<b>353,928</b>

**SBKA CONSOLIDATED BALANCE SHEET AT 30 SEPTEMBER 2018**

	Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	£	£	£	£
<b>Fixed Assets</b>				
Tangible fixed assets	140,731	-	140,731	130,381
Investments	13,221	-	13,221	13,397
	153,952	-	153,952	143,778
<b>Current Assets</b>				
Stock and work in progress	11,119		11,119	9,706
Debtors and prepayments	1,366		1,366	2,873
Cash at bank in hand	238,731	9,210	247,941	231,163
	251,216	9,210	260,426	243,742
<b>Creditors</b>				
Amounts falling due within one year	(43,279)		(43,279)	(33,592)
<b>Net current assets</b>	207,937	9,210	217,147	210,150
<b>Net assets</b>	<b>361,889</b>	<b>9,210</b>	<b>371,099</b>	<b>353,928</b>
<b>Funds of the Charity</b>				
Unrestricted Funds	361,889		361,889	344,940
Restricted Funds		9,210	9,210	8,988
<b>Total Funds</b>	<b>361,889</b>	<b>9,210</b>	<b>371,099</b>	<b>353,928</b>

These statements are extracts from the Consolidated Accounts for the year ending 30 September 2018 and are for information only. They do not form part of the Central Funds accounts for the year ending 30 September 2019