

Registered number: 10169914

9

**BEE THE CHANGE CIC
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2018**

TUESDAY



A04 *A7ZNØHUA* 19/02/2019 #307
COMPANIES HOUSE

Bee The Change CIC
Unaudited Financial Statements
For The Year Ended 31 May 2018

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Bee The Change CIC
Balance Sheet
As at 31 May 2018

Registered number: 10169914


		31 May 2018		Period to 31 May 2017	
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	4	695		46	
Cash at bank and in hand		654		4,196	
		<u>1,349</u>		<u>4,242</u>	
Creditors: Amounts Falling Due Within One Year	5	<u>(1,166)</u>		<u>(4,024)</u>	
NET CURRENT ASSETS (LIABILITIES)			<u>183</u>		<u>218</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>183</u>		<u>218</u>
NET ASSETS			<u>183</u>		<u>218</u>
Income and Expenditure Account			<u>183</u>		<u>218</u>
MEMBERS' FUNDS			<u>183</u>		<u>218</u>

For the year ending 31 May 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income and Expenditure Account.

On behalf of the board



Mr Timothy Rogers

11/02/2019

The notes on pages 2 to 3 form part of these financial statements.

Bee The Change CIC
Notes to the Financial Statements
For The Year Ended 31 May 2018

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Revenue is recognised on the various income streams as follows

- Income from beehive adoption is recognised on receipt of payment as all adoptions are voluntary contributions.
- Income from workshops and classes are recognised as the events take place.
- Income from the sale of bee related products including honey and beeswax is recognised on the date the goods have been supplied.

1.3. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

1.4. Grants

Grants are recognised in the income and expenditure account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the income and expenditure account. Grants towards general activities of the entity over a specific period are recognised in the income and expenditure account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the income and expenditure account over the useful life of the asset concerned.

All grants in the income and expenditure account are recognised when all conditions for receipt have been complied with.

1.5. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the income and expenditure account, directors report, and notes to the financial statements relating to the income and expenditure account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present

Bee The Change CIC
Notes to the Financial Statements (continued)
For The Year Ended 31 May 2018

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	31 May 2018	Period to 31 May 2017
Office and administration	3	3
	<u>3</u>	<u>3</u>

4. Debtors

	31 May 2018	Period to 31 May 2017
	£	£
Due within one year		
Trade debtors	655	-
Directors' loan accounts	40	46
	<u>695</u>	<u>46</u>

5. Creditors: Amounts Falling Due Within One Year

	31 May 2018	Period to 31 May 2017
	£	£
Corporation tax	-	54
Other creditors	300	-
Accruals and deferred income	866	3,970
	<u>1,166</u>	<u>4,024</u>

6. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 June 2017	Amounts advanced	Amounts repaid	Amounts written off	As at 31 May 2018
	£	£	£	£	£
Ms Heather-Jane Moore	46	40	46	-	40

The above loan is unsecured, interest free and repayable on demand.

7. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

8. Ultimate Controlling Party

The company's ultimate controlling party are the company directors.

9. General Information

Bee The Change CIC Registered number 10169914 is a limited by guarantee company incorporated in England & Wales. The Registered Office is 24 Sefton Park Road, Bristol, BS7 9AJ.

P.O. 08128471 / 15-

CIC 34

Community Interest Company Report

For official use
(Please leave blank)

Please
complete in
typescript, or
in bold black
capitals.

Company Name in
full

Bee The Change CIC

Company Number

10169914

Year Ending

31/5/18

Please ensure the company name is consistent with the company name entered on the accounts.

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

(N.B. A Filing Fee of £15 is payable on this document. Please enclose a cheque or postal order payable to Companies House)

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

The company's principle activity continues to be that of the provision of workshops and educational classes relating to bees & bee-keeping, the creation of bee sanctuaries & habitat, swarm collection & relocation & bee keeping mentoring. Our bee sanctuaries provide habitat for wild pollinators adding to local biodiversity. After School bee clubs have increased local childrens engagement with nature & bees, for example at Hannah Moore Primary.

(If applicable, please just state "A social audit report covering these points is attached").

(Please continue on separate continuation sheet if necessary.)

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

Local volunteers and bee garden users, schools where we run our bee clubs. Keeping in touch & informing about our activities & running more bee clubs!

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS' REMUNERATION – if you have provided full details in your accounts you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, "There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director's loss of office, which require to be disclosed" (See example with full notes). If no remuneration was received you must state that "no remuneration was received" below.

there were no other transactions or arrangements in connection with the remuneration of director, or compensation for director's loss of office, which require to be disclosed.

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g. Donations to outside bodies. If this does not apply you must state that "no transfer of assets other than for full consideration has been made" below.

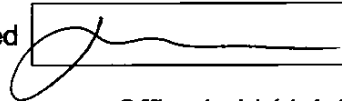
No transfer of assets other than for full consideration has been made.

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed



Date

13/2/19

Office held (delete as appropriate) Director/Secretary

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

Tim Rogers	
59 Maneta Road, Teddington	
TW11 9LS	
Tel	07939523203
DX Number	DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 cannot be filed online

(N.B. Please enclose a cheque for £15 payable to Companies House)