

BEE THE CHANGE CIC
Company limited by guarantee

Company Registration Number:
10169914 (England and Wales)

Unaudited statutory accounts for the year ended 31 May 2023

Period of accounts

Start date: 1 June 2022

End date: 31 May 2023

BEE THE CHANGE CIC

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Balance sheet

As at 31 May 2023

	<i>Notes</i>	<i>2023</i>	<i>2022</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Tangible assets:	3	0	449
Total fixed assets:		<u>0</u>	<u>449</u>
Current assets			
Stocks:	4	300	150
Debtors:	5		40
Cash at bank and in hand:		2,650	80
Total current assets:		<u>2,950</u>	<u>270</u>
Creditors: amounts falling due within one year:	6	(4,584)	(1,684)
Net current assets (liabilities):		<u>(1,634)</u>	<u>(1,414)</u>
Total assets less current liabilities:		<u>(1,634)</u>	<u>(965)</u>
Accruals and deferred income:		(30)	(30)
Total net assets (liabilities):		<u>(1,664)</u>	<u>(995)</u>
Members' funds			
Profit and loss account:		(1,664)	(995)
Total members' funds:		<u>(1,664)</u>	<u>(995)</u>

The notes form part of these financial statements

BEE THE CHANGE CIC

Balance sheet statements

For the year ending 31 May 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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 directors have chosen not to file a copy of the company's profit and loss account.

**This report was approved by the board of directors on 9 February 2024
and signed on behalf of the board by:**

Name: Ms Heather-Jane Moore
Status: Director

The notes form part of these financial statements

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Notes to the Financial Statements

for the Period Ended 31 May 2023

1. Accounting policies

Basis of measurement and preparation

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

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.

Tangible fixed assets depreciation policy

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases-Computer Equipment - 33.3 percent straight line

Other accounting policies

Going Concern Disclosure -These accounts have been prepared on a going concern basis. The validity of this assumption depends on the continued support of the Company's Directors and Guarantors. No adjustments have been made that would arise should this cooperation cease. Stocks and Work in Progress -Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses. 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. Government Grant -Government 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. 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.

BEE THE CHANGE CIC

Notes to the Financial Statements for the Period Ended 31 May 2023

2. Employees

	<i>2023</i>	<i>2022</i>
Average number of employees during the period	3	3

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Notes to the Financial Statements

for the Period Ended 31 May 2023

3. Tangible assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Office equipment	Motor vehicles	Total
Cost	£	£	£	£	£	£
At 1 June 2022				1,349		1,349
Additions						
Disposals						
Revaluations						
Transfers						
At 31 May 2023				1,349		1,349
Depreciation						
At 1 June 2022				900		900
Charge for year				449		449
On disposals						
Other adjustments						
At 31 May 2023				1,349		1,349
Net book value						
At 31 May 2023				0		0
At 31 May 2022				449		449

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Notes to the Financial Statements for the Period Ended 31 May 2023

4. Stocks

	2023	2022
	£	£
Stocks	300	150
Total	<u>300</u>	<u>150</u>

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Notes to the Financial Statements for the Period Ended 31 May 2023

5. Debtors

	2023	2022
	£	£
Other debtors		40
Total		<u>40</u>

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Notes to the Financial Statements

for the Period Ended 31 May 2023

6. Creditors: amounts falling due within one year note

	<i>2023</i>	<i>2022</i>
	£	£
Taxation and social security	199	220
Other creditors	4,385	1,464
Total	<u>4,584</u>	<u>1,684</u>

COMMUNITY INTEREST ANNUAL REPORT

BEE THE CHANGE CIC

Company Number: 10169914 (England and Wales)

Year Ending: 31 May 2023

Company activities and impact

Nurturing a community of honey bee hives for genetic resistance to mites and strengthening the wild population. Habitat creation and maintenance, teaching honey bees stewardship and general advocacy. Maintain a listed building for community craft work/ garden area for bees.

Consultation with stakeholders

Consultation with the landowners and guardians of the honey bees that they are happy to keep hosting the hives. Consultation with council regarding management of the building. Consult communities that I teach about the bees as to what they need/want.

Directors' remuneration

Remuneration of £11,250 was received in the year. There were no other reportable transactions.

Transfer of assets

No transfer of assets other than for full consideration

This report was approved by the board of directors on
9 February 2024

And signed on behalf of the board by:

Name: Ms Heather-Jane Moore

Status: Director

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.