

**BEE IMPROVEMENT AND BEE BREEDERS  
ASSOCIATION**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2008**

# **BEE IMPROVEMENT AND BEE BREEDERS ASSOCIATION**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2008**

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**BEE IMPROVEMENT AND BEE BREEDERS ASSOCIATION**  
**CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS ON THE**  
**UNAUDITED FINANCIAL INFORMATION OF BEE IMPROVEMENT AND**  
**BEE BREEDERS ASSOCIATION**  
**YEAR ENDED 31 DECEMBER 2008**

In accordance with the engagement letter dated 25 January 2005 we have compiled the financial information of Bee Improvement and Bee Breeders Association which comprises the Income and Expenditure Account and the Balance Sheet from the accounting records and information and explanations you have given to us.

The financial information has been compiled in accordance with your instructions. The financial information is not intended to achieve full compliance with the provisions of UK Generally Accepted Accounting Principles.

This report is made to you, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial information that we have been engaged to compile, report to you that we have done so, and state those matters that we have agreed to state to you in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the members of the association, for our work, or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute.

You have approved the financial information for the year ended 31 December 2008 and have acknowledged your responsibility for it, for the appropriateness of the accounting basis and for providing all information and explanations necessary for its compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.

Harlington House  
3 Main Street  
Fulford  
York  
YO10 4HJ

3 February 2009

TOWNENDS ACCOUNTANTS LIMITED  
Chartered Accountants

**BEE IMPROVEMENT AND BEE BREEDERS ASSOCIATION**  
**CHARTERED ACCOUNTANTS' REPORT TO THE MEMBERS ON THE**  
**UNAUDITED FINANCIAL INFORMATION OF BEE IMPROVEMENT AND**  
**BEE BREEDERS ASSOCIATION**

**YEAR ENDED 31 DECEMBER 2008**

**MEMBERS'S APPROVAL OF FINANCIAL STATEMENTS**

In accordance with the engagement letter dated 25 January 2005, I approve the financial information which comprises the Income and Expenditure Account and the Balance Sheet. I acknowledge my responsibility for the financial information, including the appropriateness of the accounting basis, and for providing Townends Accountants Limited with all information and explanations necessary for its compilation.

.....  
T Robinson  
Treasurer

3 February 2009

# BEE IMPROVEMENT AND BEE BREEDERS ASSOCIATION

## INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED 31 DECEMBER 2008

	2008		2007	
	£	£	£	£
<b>REVENUE</b>				
Subscriptions		4,625		5,001
Gift aid		649		820
Sales of publications and videos		1,481		1,900
Interest received		823		523
Donations		850		1,002
Conference		3,365		-
Project Discovery		-		1,349
		<u>11,793</u>		<u>10,595</u>
<b>EXPENDITURE</b>				
Treasurers expenses	19		48	
Committee meeting expenses	1,396		2,122	
Trade stand fees and expenses	222		644	
Bee improvement magazine costs	1,169		3,847	
Secretary expenses	-		366	
Website costs	423		329	
Book sale expenses	489		312	
BIBBA conference	2,489		-	
Speakers	50		145	
AGM Costs	283		-	
Subscriptions	50		78	
NHS costs	-		100	
SICAMM	1,000		-	
Advertising	5		-	
Worldpay	351		-	
Click and build	-		702	
Gift aid software	50		40	
Accountancy fees	270		241	
Bank charges	4		-	
		<u>8,270</u>		<u>8,974</u>
<b>SURPLUS OF INCOME OVER EXPENDITURE</b>		<u><u>3,523</u></u>		<u><u>1,621</u></u>

# BEE IMPROVEMENT AND BEE BREEDERS ASSOCIATION

## BALANCE SHEET

31 DECEMBER 2008

	2008		2007	
	£	£	£	£
<b>CURRENT ASSETS</b>				
CAF gold account	17,604		13,982	
Alliance and leicester account	8		7	
CAF cash account	1,000		1,000	
Petty cash	-		100	
	<u>18,612</u>		<u>15,089</u>	
<b>NET CURRENT ASSETS</b>		<u>18,612</u>		<u>15,089</u>
<b>NET ASSETS</b>		<u>18,612</u>		<u>15,089</u>
<b>FINANCED BY:</b>				
<b>CAPITAL ACCOUNT -</b>				
Balance brought forward		15,089		13,468
Net surplus for the year		<u>3,523</u>		<u>1,621</u>
Balance carried forward		<u>18,612</u>		<u>15,089</u>
Stock of books		3,947		4,259
Liabilities - Accountancy fee		(299)		(306)