

National Hedgelaying Society
Charity Number 288850

ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2019

Rogers
Chartered Accountants
20 St. George's Close
Toddington
Beds.
LU5 6AT
01525 872675

National Hedgelaying Society
Charity Number 288850

Trustees

D W Smith - Chairman
J R Craig - Vice Chairman
A C Crow - Treasurer
C Bethell
C E Maymon
N P Adams

Patron

HRH The Prince of Wales

National Hedgelaying Society
Charity Number 288850

Independent Examiner's Report to the Trustees
for the year ended 31 December 2019

I report on the accounts of the Society for the year ended 31 December 2019, which are set out on pages 4 to 7

Respective responsibilities of trustees and examiner

The society's trustees are responsible for the preparation of the accounts. The society'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 my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the society 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 my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act and
 - (b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Rogers

Chartered Accountants
20 St George's Close,
Toddington. LU5 6AT
19 March 2020

National Hedgelaying Society
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Receipts and Payments Account for the year ended

31 December 2019

	<u>£</u>	<u>£</u>	<u>2019</u>	<u>2018</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>£</u>	<u>£</u>
<u>Note</u>	<u>Funds</u>	<u>Funds</u>	<u>Total</u>	<u>Total</u>
<u>Receipts</u>				
Membership Subscriptions	15,246		15,246	16,495
Championship	15,464		15,464	19,423
Skill Development Fees		7,000	7,000	11,000
Merchandise	1,205		1,205	1,334
Donations	198		198	184
Bank Interest	296		296	202
Sundry	2,400		2,400	5,340
<u>TOTAL RECEIPTS</u>	£ 34,809	7,000	41,809	53,978
<u>Payments</u>				
Newsletter	2,433		2,433	3,043
Website	63		63	81
Championship	18,378		18,378	16,382
Skill Development		3,706	3,706	6,766
Secretarial Expenses	1,189		1,189	1,946
Merchandise	756		756	922
Overheads	3,668		3,668	6,238
<u>TOTAL PAYMENTS</u>	£ 26,487	3,706	30,193	35,378
<u>Net Surplus/(Deficit) for the year</u>	£ 8,322	3,294	11,616	18,600
<u>Movement on Funds</u>				
Balance as at 31 December 2018	102,339	41,961	144,300	125,700
Surplus/(Deficit) for the year	8,322	3,294	11,616	18,600
Balance carried forward	£ 110,661	45,255	155,916	144,300

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Balance Sheet as at
31 December 2019

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
<u>Fixed Assets</u>		
Trophies	20,235	20,235
Championship and Show Equipment	2,000	2,000
	22,235	22,235
 <u>Current Assets</u>		
Stock of Merchandise	2,938	2,902
Cash at Bank		
HSBC Current Account	39,827	28,643
HSBC Savings Account	59,558	59,439
CCLA Deposit Fund	31,258	31,081
Cash in Transit	100	0
	£ 155,916	144,300
 <u>Represented by</u>		
Unrestricted Fund	110,661	102,339
Restricted Funds	45,255	41,961
	£ 155,916	144,300

These accounts were approved by the Trustees on 7 March 2020.

Chairman D W Smith

Treasurer A C Crow

National Hedgelaying Society
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Notes to the Accounts for the year ended
31 December 2019

Accounting Policies

Accounting Convention

The accounts have been prepared on a Receipts and Payments basis as the Society's income is below the level at which Accruals Basis accounts are required.

Taxation

The society is exempt from tax.

Income

All income is accounted for when received

Trophies and Equipment

Trophies

In the opinion of the Trustees these will not depreciate in value and as such they will be held at their 2016 valuation.

Championship and Show Equipment

A constant replacement programme for this equipment is maintained and in the Trustees opinion a base pool of these items will be maintained. They have decided to carry forward a value for this equipment of £2,000 (2018 £2,000). The trustees intend to maintain this pool value for future years and charge any replacements to the relevant year's payments.

1 Trustee's Remuneration

No payments of remuneration were made to the trustees.

2 Fundraising Activities

	Income	Cost	Surplus / (Deficit) <u>2019</u> £	<u>2018</u> £
Championship	15,464	18,378	(2,914)	3,041
Unrestricted Funds				
Skills development	0	0	0	0
Restricted Funds				
Skills development	4,000	1,631	2,369	0
Trainer training	0	0	0	4,305
Education	3,000	0	3,000	2,169
Youth	0	2,075	(2,075)	(2,240)
Merchandise	1,205	756	449	412
	<u>£ 23,669</u>	<u>22,840</u>	<u>829</u>	<u>7,687</u>

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Notes to the Accounts for the year ended

31 December 2019

3 Secretarial Expenses

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Stationery	62	311
Postage	822	1,130
Telephone	0	0
Meetings	305	355
Leaflets	0	150
	£ 1,189	1,946

4 Overheads

	<u>2019</u>	<u>2018</u>
	<u>£</u>	<u>£</u>
Insurance	1,123	1,160
Accountancy	564	552
Legal Fees	0	400
Miscellaneous	0	0
Replacement Trophy	0	0
Show Expenses	132	806
Patrons Competition Expenses	1,849	2,930
Trustees Costs General expenses	0	390
Honorarium	0	0
	£ 3,668	6,238

5 Movement on Restricted Funds

	<u>Balance as at</u>		<u>Less</u>	<u>Balance as at</u>
	<u>1 January</u>	<u>Receipts</u>	<u>Payments</u>	<u>31 December</u>
	<u>2019</u>	<u>£</u>	<u>£</u>	<u>2019</u>
	<u>£</u>			<u>£</u>
Skill Development	0	4,000	(1,631)	2,369
Trainer Training	14,345	0	0	14,345
Education & Training	20,056	3,000	0	23,056
Youth Fund	7,560	0	(2,075)	5,485
	£ 41,961	7,000	(3,706)	45,255