

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

England & Wales · Charity number 1110163

Details

Other names KMBRC

Status Registered

Legal form Charitable company

Company number [04750979](#)

Registered 2005-06-23

Register [View on the Charity Commission register](#)

Contact

Address Brogdale Farm
Brogdale Road
Ospringe
Faversham
ME13 8XU

Phone 01795532385

Email info@kmbrc.org.uk

Website www.kmbrc.org.uk

Activities

Objects: THE COMPANY'S OBJECTS ("THE OBJECTS ") ARE PARTICULARLY BUT NOT EXCLUSIVELY FOR THE BENEFIT OF RESIDENTS OF THE COUNTY OF KENT("THE AREA OF BENEFIT"): 1. TO PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE BIODIVERSITY AND PHYSICAL AND NATURAL ENVIRONMENT IN THE AREA OF BENEFIT, INCLUDING ITS BIOLOGY, ECOLOGY AND GEOLOGY; AND 2. TO ADVANCE THE EDUCATION OF THE PUBLIC WITHIN THE AREA OF BENEFIT IN NATURAL SCIENCES AND HISTORY, BIODIVERSITY, CONSERVATION, SUSTAINABILITY AND MANAGEMENT OF THE LOCAL NATURAL HABITATS.

Activities: Collection, collation and dissemination of biological, geological and habitat data

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PARTICULARLY BUT NOT EXCLUSIVELY KENT.
- Kent
- Medway

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£198,308	£170,891	-	-
2024-03-31	£197,341	£150,921	-	-
2023-03-31	£155,306	£146,962	-	-
2022-03-31	£170,495	£139,528	-	-
2021-03-31	£168,270	£122,028	-	-

Trustees

Name	Role	Appointed
Chloe Edwards		2021-10-01
Dr Linda Davis		
GARY KEVIN ROBINSON		
IAN TITTLE		2012-01-26
Richard Moyse		2022-10-01
TERESA LYNNE BENNETT		

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

England & Wales - Charity number 1110163

Accounts

REGISTERED COMPANY NUMBER: 04750979 (England and Wales)
REGISTERED CHARITY NUMBER: 1110163

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025
FOR

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

IBC Accountants
First Floor, 9A, Magazine B,
Ordnance Yard, Upnor Road,
Lower Upnor, Rochester,
Kent,
ME2 4UY.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

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FOR THE YEAR ENDED 31 MARCH 2025**

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04750979 (England and Wales)

Registered Charity number
1110163

Registered office
Brogdale Farm Office
Brogdale Farm
Brogdale Road
Faversham
Kent
ME13 8XZ

Trustees

Ms T L Redfern (Nee Bennett)
Dr L Davies
Mr G K Robinson
Mr I Tittley
Ms C Edwards
Mr R Moyse

Company Secretary

Dr L Davies

Independent examiner

A F Keeves
IBC Accountants
First Floor, 9A, Magazine B,
Ordnance Yard, Upnor Road,
Lower Upnor, Rochester,
Kent,
ME2 4UY.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is governed by its memorandum and articles of association.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Potential new trustees are sought by the chairman and other trustees. Selections are made with a view to ensuring that a broad spread of professional skills are available within the trustee team and that public, private and charitable institutions and recording bodies' interests in the work of the records centre are represented.

The trustees retire by rotation based on who have been longest in the office since their last appointment or reappointment, but as between persons who became or were last reappointed trustees on the same day those to retire shall (unless they agree otherwise among themselves) be determined by lot.

If the charitable company at the meeting at which a trustee retires by rotation does not fill the vacancy the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

Organisational structure

The Chief Executive, Hannah Cook, controls the day-to-day administration under the direction of the trustees.

Risk management

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate its exposure to risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's objects are

- (1) through the collection and dissemination of records, data or information on the biology, ecology, geology or other aspects of the natural history of the county of Kent, to
 - (a) advance public education in the biology, ecology, geology and other aspects of the natural history of the county of Kent,
 - (b) advance public participation in, and public understanding and enjoyment of, the conservation of the natural environment and wildlife, and
 - (c) advance the sustainable use of the natural environment and wildlife for public benefit; and
- (2) to promote, encourage, organise and carry on study and research for the advancement of knowledge in the natural sciences in Kent.

The mission of the charitable company is to encourage and support recording whilst at the same time making those records collected as widely available as possible.

In accordance with section 17 of the Charities Act 2011, the trustees have had due regard to the guidance published by the Charity Commission on the operation of the requirement that our charitable purpose is for the public benefit.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

Review of activities and future developments

The figures for Kent and Medway Biological Records Centre have, in this financial year, continued to be positive. The income generated through our data request service increased on last year at £178,924 compared to £146,768 in 23/24 whilst income from grants and service level agreements increased from £48,913 in 2023/24 to £16,728 although this is more a factor of when the SLA payments arrive with us than any real drop in SLA provision. We have once again ended the financial year on a surplus of £27,417 meaning that our free funds currently stand at £371,528, up from £344,161 in 2023/24.

Our data holdings have continued to increase with the current total having this year reached more than 10 million individual entries, up from 9 million this time last year. Due in no small part to a large bird data update from Kent Ornithological Society combined with data provision from several ecological consultancies. We have taken on a new member of staff, part time, who, as part of her role, is assisting with the digitisation of paper data from members of the public. The Centre Staff collectively sit on several key management and working groups, to help steer delivery of both local and national schemes including the evolving Local Nature Recovery Strategy (LNRS) for the County and the implementation of Biodiversity Net Gain Strategy (BNG).

Our local recording groups including Kent Bat Group, Kent Mammal Group, Kent Botanical Recording Group, Kent Reptile and Amphibian Group and Kent Ornithological Society continue to provide regular updates under data exchange agreements which involve us also sharing any relevant data with them. This, to us, is a vital process as we strongly believe that to provide a coordinated approach to species protection and conservation in the County, both we and the specialist groups must be working from the same datasets.

Our projects officer and Recording officer both, continue to work remotely and this has proven to be a very effective way of working and we expect that to continue in the future. The Chief Executive and the administrative assistant (the latter on a 2 day per week contract) still work primarily from the office, but it is now possible for all staff to work remotely at any time.

In the new financial year, we intend to create a new Recorder Forum to enable members of the local recording groups to come together in an informal environment, to chat and discuss their various projects and work plans. There has been very little opportunity for the groups to meet in recent years due to the demise of the Kent Biodiversity Forum, the Recording Group Advisory Committee and the lack of field meetings during Covid restrictions.

Data Services to Partner Organisations

KMBRC benefits from working with several partners, including the Environment Agency, Kent Wildlife Trust, Kent County Council, Southern Water, Dover District Council, Forestry England and Network Rail. These service level agreements, together with the income generated from our Data Search Service, enable us to continually improve our services, develop new reporting outputs to cope with the ever-changing needs of our end users and to ensure that we can continue to provide a free of charge service for education and research purposes.

Volunteering

We have continued to receive enquiries about volunteering opportunities and have had the pleasure of hosting Lucy Hudson, an Oxford University Natural Sciences Undergraduate student for the past summer. Lucy has been working on the development of an online Moss and Bryophyte Atlas, which will be hosted on the KMBRC website, and is using the wonderful notebooks, records and pressed specimen collections of the late Jan Hendey. The collections were gifted to the Centre by her God-Daughter Nicki Smith and we felt it would be fitting to be able to create a publicly accessible legacy to ensure that Jan's decades of hard work and dedication could be showcased properly.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Press and Publicity

Avian Flu and its impact on wild bird populations has been a big area of concern for local people in this past year, along with the ever growing issue of Asian Hornet arrivals.

Website

The website continues to be a valuable source of information for our end users and we make the effort to ensure that the information held on both is up to date and relevant. The website has undergone a revamp in this past financial year too, with pages updated, enhanced and in places made less wordy to ensure that it provides a positive end user experience. Updates have also been made to reflect recent changes including a re-launch of the small grants scheme and links to some of our partnership working projects.

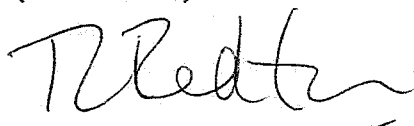
Reserves Policy and Risk Management

The trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be between three and four months of resources expended, that is between £33,000 and £44,000. This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. On the 31st March 2025 the free funds amounted to £371,528 as compared to £344,161 on the same date in 2024. Trustees have resolved to determine the best uses of an appropriate proportion of these reserves to further our mission during 2025-26.

The trustees have assessed the major risks to which the charitable company is exposed, and continue to monitor the steps KMBRC takes, to satisfy themselves that systems are in place to mitigate its exposure to risks. There have been no incidents relating to security of our property or systems in the financial year. This report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions contained in Part 15 of the Companies Act 2006 relating to small companies.

For and on behalf of the trustees
Teresa Redfern (Nee Bennett)

Chairman
Date


8/12/2025

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

Independent examiner's report For the year ended 31 March 2025

Independent examiner's report to the trustees of Kent & Medway Biological Records Centre

I report on the financial statements of the company for the year ended 31 March 2025 which are set out on pages 7 to 18.

This report is made solely to the company's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act; and
- 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 company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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:
 - . to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - . To prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached

Signed 

Dated: 8.12.2025

A.F. Keeves,
IBC Accountants,
First Floor, 9A, Magazine B,
Ordnance Yard, Upnor Road,
Lower Upnor, Rochester,
Kent,
ME2 4UY.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOMING RESOURCES					
Incoming resources from Generated funds					
Voluntary income	2	16728	-	16728	48913
Investment income	3	2656	-	2656	1660
Incoming resources from Charitable activities					
Records	4	178924	-	178924	146768
Other incoming resources		-	-	-	-
Total incoming resources		198308	-	198308	197341
RESOURCES EXPENDED					
Charitable activities					
Records	5	168891	-	168891	148921
Governance costs	7	2000	-	2000	2000
Total resources expended		170891	-	170891	150921
NET INCOMING RESOURCES		27417	-	27417	46420
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>344161</u>		<u>344161</u>	<u>297741</u>
TOTAL FUNDS CARRIED FORWARD		<u>371528</u>		<u>371528</u>	<u>344161</u>

The notes form part of these financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET
AT 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	1644	-	1644	1188
CURRENT ASSETS					
Debtors	12	26797	-	26797	72017
Cash at bank		357765	-	357765	284225
		<u>384562</u>	-	<u>384562</u>	<u>356243</u>
CREDITORS					
Amounts falling due within one year	13	14678	-	14678	13270
NET CURRENT ASSETS		<u>369884</u>	-	<u>369884</u>	<u>342973</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>371528</u>	-	<u>371528</u>	<u>344161</u>
NET ASSETS		<u>371528</u>	-	<u>371528</u>	<u>344161</u>
FUNDS					
Unrestricted funds	15	371528	-	371528	344161
TOTAL FUNDS		<u>371528</u>	-	<u>371528</u>	<u>344161</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET - CONTINUED
AT 31 MARCH 2025

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

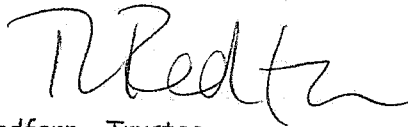
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:



Mrs T L Redfern - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared in accordance with the Companies Act, the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005), the Financial Reporting Standard for Smaller Entities (effective April 2008), and in accordance with applicable accounting standards.

Comparative figures are for the year ended 31 March 2024.

Accounting convention

The accounts have been prepared under the historic cost convention.

Incoming resources

Investment income

Interest on bank deposits is taken into account on an accruals basis.

Donations

Donations are credited in the period in which they are received.

Donated goods

Gifts of new goods are valued for purposes of the accounts at the cost to the donor, where this is known. Gifts of other goods are valued at the estimated current purchase price.

Grants

Grants are recognised when the conditions for receipt have been complied with.

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance costs

Governance costs are those associated with the governing of the charitable company not relating to fundraising, charitable activities or day to day management.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment - 25% on cost

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £250 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company contributes to various defined contribution pension schemes covering all of its employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable by the charitable company to the funds.

2. VOLUNTARY INCOME

	2025	2024
	£	£
Donations	-	2000
Kent County Council	-	10000
UK HABS	-	9884
Environment Agency	-	-
Kent Wildlife Trust	-	-
Natural England	-	-
DLA	-	5000
SLA & Ins Project	<u>16728</u>	<u>22029</u>
	<u>16728</u>	<u>48913</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>2656</u>	<u>1660</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Sales survey	Records	<u>178924</u>	<u>146768</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

5. CHARITABLE ACTIVITIES COSTS

Records - Year ended 31 March 2025	Support costs (See note 6) £ <u>168891</u>
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6. SUPPORT COSTS

	Staff £	Property £	Computer £	Other £	Totals £
Records	<u>145435</u>	<u>12630</u>	<u>7263</u>	<u>3563</u>	<u>168891</u>

Support costs, included in the above are as follows:

Staff

	2025	2024
	£	£
Salaries	127049	113398
Social Security	12460	6812
Pensions	5556	4527
Miscellaneous expenses	-	-
Other staff costs	-	-
Travel and subsistence	345	497
Staff training	25	350
	<u>145435</u>	<u>125584</u>

Property

	2025	2024
	£	£
Light and heat	-	392
Rent and service charges	12630	11865
Maintenance	-	159
Cleaning	-	-
	<u>12630</u>	<u>12416</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. SUPPORT COSTS - continued

Computer

	2025	2024
	£	£
Software licences	6521	6441
Other computer costs	42	303
Depreciation of tangible fixed assets	700	396
	<u>7263</u>	<u>7140</u>

Other

	2025	2024
	£	£
Insurance	167	159
Telephone	766	449
Postage and stationery	337	458
General expenses (Book-keeping & Payroll)	1127	818
Bank charges	125	146
Professional fees	-	35
Subscriptions	804	1011
Miscellaneous	237	705
	<u>3563</u>	<u>3781</u>

7. GOVERNANCE COSTS

	2025	2024
	£	£
Accountancy	2000	2000

8. NET INCOMING/(OUTGOING) RESOURCES

	2025	2024
	£	£
Net resources are stated after charging:		
Depreciation - owned assets	700	396

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	127049	113398
Social security costs	12460	6812
Other pension costs	5556	4527
	<u>145065</u>	<u>124737</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	4	3

There were no employees who received emoluments of £60,000 or more.

11. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer equipment £	Totals £
COST			
At 1 April 2024	319	6494	6813
Additions	-	1156	1156
Scrapped	-	-	-
Cost at 31 March 2025	<u>319</u>	<u>7650</u>	<u>7969</u>
DEPRECIATION			
At 1 April 2024	318	5307	5625
Charge for year	-	700	700
Scrapped	-	-	-
Depreciation At 31 March 2025	<u>318</u>	<u>6007</u>	<u>6325</u>
NET BOOK VALUE			
At 31 March 2025	<u>1</u>	<u>1643</u>	<u>1644</u>
At 31 March 2024	<u>1</u>	<u>1187</u>	<u>1188</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	22482	67927
Other debtors	4315	4090
	<u>26797</u>	<u>72017</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	87	337
VAT	7851	10415
Pension scheme	1535	433
Accrued expenses	2175	2085
Sundry Creditors HMRC	3030	-
	<u>14678</u>	<u>13270</u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2025	2024
	£	£
Within one year	10500	10300
	<u>10500</u>	<u>10300</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	333611	27417	-	361028
Redundancy reserve	9500	-	-	9500
Fixed asset reserve fund	1000	-	-	1000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>344161</u>	<u>27417</u>	<u>-</u>	<u>371528</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	198308	170891	27417
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS			

The redundancy reserve fund has been set up to identify those funds which would be required to meet the charitable company's statutory redundancy obligations in the event of it ceasing operation.

The fixed asset reserve has been set up to assist in identifying those funds which are not free funds and represents the net book value of tangible fixed assets less the related loan finance.

16. RELATED PARTY DISCLOSURES

None.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME RESOURCES		
Voluntary income		
Donations	-	2000
Kent County Council	-	10000
UK HABS	-	9884
Environment Agency	-	-
Kent Wildlife Trust	-	-
Natural England	-	-
DLA	-	5000
SLA & Ins Project	16728	22029
	<u>16728</u>	<u>48913</u>
Investment income		
Deposit account interest	2656	1660
Incoming resources from charitable activities		
Sales surveys	178924	146768
Other incoming resources		
Other	-	-
Total incoming resources	<u>198308</u>	<u>197341</u>
RESOURCES EXPENDED		
Governance costs		
Accountancy	<u>2000</u>	<u>2000</u>
Support costs		
Staff		
Salaries	127049	113398
Social Security	12460	6812
Pensions	5556	4527
Miscellaneous expenses	-	-
Other staff costs	-	-
Travel and subsistence	345	497
Staff training	25	350
	<u>145435</u>	<u>125584</u>

This page does not form part of the statutory financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Property		
Light and heat	-	392
Rent and service charges	12630	11865
Maintenance	-	159
Cleaning	-	-
	<u>12630</u>	<u>12416</u>
Computer		
Software licences	6521	6441
Other computer costs	42	303
Computer equipment	-	-
Computer equipment depreciation	700	396
	<u>7263</u>	<u>7140</u>
Other		
Insurance	167	159
Telephone	766	449
Postage and stationery	337	458
General expenses (Book Keeping & Payroll)	1127	618
Bank charges	125	146
Professional fees	-	35
Subscriptions	804	1011
Miscellaneous	237	705
	<u>3563</u>	<u>3781</u>
Total resources expended	<u>170891</u>	<u>150921</u>
Net Income	<u>27417</u>	<u>46420</u>

This page does not form part of the statutory financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

England & Wales - Charity number 1110163

Accounts

REGISTERED COMPANY NUMBER: 04750979 (England and Wales)
REGISTERED CHARITY NUMBER: 1110163

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024
FOR**

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

IBC Accountants
Suite 1, Unit C3, Knights Park Industrial Estate
Knight Road
Rochester
Kent
ME2 2LS

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04750979 (England and Wales)

Registered Charity number

1110163

Registered office

Brogdale Farm Office

Brogdale Farm

Brogdale Road

Faversham

Kent

ME13 8XZ

Trustees

Ms T L Redfern (Nee Bennett)

Dr L Davies

Mr G K Robinson

Mr I Tittley

Ms C Edwards

Mr R Moyse

Company Secretary

Dr L Davies

Independent examiner

A F Keeves

IBC Accountants

Suite 1, Unit C3, Knights Park Industrial Estate

Knight Road

Rochester

Kent

ME2 2LS

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is governed by its memorandum and articles of association.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Potential new trustees are sought by the chairman and other trustees. Selections are made with a view to ensuring that a broad spread of professional skills are available within the trustee team and that public, private and charitable institutions and recording bodies' interests in the work of the records centre are represented.

The trustees retire by rotation based on who have been longest in the office since their last appointment or reappointment, but as between persons who became or were last reappointed trustees on the same day those to retire shall (unless they agree otherwise among themselves) be determined by lot.

If the charitable company at the meeting at which a trustee retires by rotation does not fill the vacancy the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

Organisational structure

The Chief Executive, Hannah Cook, controls the day-to-day administration under the direction of the trustees.

Risk management

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate its exposure to risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's objects are

- (1) through the collection and dissemination of records, data or information on the biology, ecology, geology or other aspects of the natural history of the county of Kent, to
 - (a) advance public education in the biology, ecology, geology and other aspects of the natural history of the county of Kent,
 - (b) advance public participation in, and public understanding and enjoyment of, the conservation of the natural environment and wildlife, and
 - (c) advance the sustainable use of the natural environment and wildlife for public benefit; and
- (2) to promote, encourage, organise and carry on study and research for the advancement of knowledge in the natural sciences in Kent.

The mission of the charitable company is to encourage and support recording whilst at the same time making those records collected as widely available as possible.

In accordance with section 17 of the Charities Act 2011, the trustees have had due regard to the guidance published by the Charity Commission on the operation of the requirement that our charitable purpose is for the public benefit.

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Review of activities and future developments

The figures for Kent and Medway Biological Records Centre have, in this financial year, continued to be positive. The income generated through our data request service increased on last year at £146,768 compared to £130,066 in 22/23 whilst income from grants and service level agreements increased from £25,028 in 2022/23 to £48,913 although this is more a factor of when the SLA payments arrive with us than any real drop in SLA provision. We have once again ended the financial year on a surplus of £46,420 meaning that our free funds currently stand at £344,161, up from £297,741 in 2022/23.

Our data holdings have continued to increase with the current total having this year reached more than 10 million individual entries, up from 9 million this time last year. Due in no small part to a large bird data update from Kent Ornithological Society combined with data provision from several ecological consultancies. We have taken on a new member of staff, part time, who, as part of her role, is assisting with the digitisation of paper data from members of the public. The Centre Staff collectively sit on several key management and working groups, to help steer delivery of both local and national schemes including the evolving Local Nature Recovery Strategy (LNRS) for the County and the implementation of Biodiversity Net Gain Strategy (BNG).

Our local recording groups including Kent Bat Group, Kent Mammal Group, Kent Botanical Recording Group, Kent Reptile and Amphibian Group and Kent Ornithological Society continue to provide regular updates under data exchange agreements which involve us also sharing any relevant data with them. This, to us, is a vital process as we strongly believe that to provide a coordinated approach to species protection and conservation in the County, both we and the specialist groups must be working from the same datasets.

Our projects officer and Recording officer both, continue to work remotely and this has proven to be a very effective way of working and we expect that to continue in the future. The Chief Executive and the administrative assistant (the latter on a 2 day per week contract) still work primarily from the office, but it is now possible for all staff to work remotely at any time.

In the new financial year, we intend to create a new Recorder Forum to enable members of the local recording groups to come together in an informal environment, to chat and discuss their various projects and work plans. There has been very little opportunity for the groups to meet in recent years due to the demise of the Kent Biodiversity Forum, the Recording Group Advisory Committee and the lack of field meetings during Covid restrictions.

Data Services to Partner Organisations

KMBRC benefits from working with several partners, including the Environment Agency, Kent Wildlife Trust, Kent County Council, Southern Water, Dover District Council, Forestry England and Network Rail. These service level agreements, together with the income generated from our Data Search Service, enable us to continually improve our services, develop new reporting outputs to cope with the ever-changing needs of our end users and to ensure that we can continue to provide a free of charge service for education and research purposes.

Volunteering

We have continued to receive enquiries about volunteering opportunities over the past year and expect to be seeking volunteer support for future projects.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Press and Publicity

We continue to receive numerous requests from the media for help and advice on a variety of news topics and stories. A renewed interest in home grown produce is leading to more enquiries about natural pest repellants, composting and making gardens more friendly for wildlife. This year, the Asian Hornet has become a hot topic again, Kent tending to be one of the first ports of call for invasive species from the continent.

Website

The website continues to be a valuable source of information for our end users and we make the effort to ensure that the information held on both is up to date and relevant. The website has undergone a revamp in this past financial year too, with pages updated, enhanced and in places made less wordy to ensure that it provides a positive end user experience. Updates have also been made to reflect recent changes including a re-launch of the small grants scheme and links to some of our partnership working projects.

Reserves Policy and Risk Management

The trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be between three and four months of resources expended, that is between £33,000 and £44,000. This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. On the 31st March 2024 the free funds amounted to £344,161 as compared to £297,741 on the same date in 2023. Trustees have resolved to determine the best uses of an appropriate proportion of these reserves to further our mission during 2024-25.

The trustees have assessed the major risks to which the charitable company is exposed and continue to monitor the steps KMBRC takes, to satisfy themselves that systems are in place to mitigate its exposure to risks. There have been no incidents relating to security of our property or systems in the financial year. This report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions contained in Part 15 of the Companies Act 2006 relating to small companies.

For and on behalf of the trustees
Teresa Redfern (Nee Bennett)

Chairman
Date

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

Independent examiner's report For the year ended 31 March 2024

Independent examiner's report to the trustees of Kent & Medway Biological Records Centre

I report on the financial statements of the company for the year ended 31 March 2024 which are set out on pages 7 to 18.

This report is made solely to the company's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- . examine the financial statements under section 145 of the Act;
- . follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act; and
- . 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 company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

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:

. to keep accounting records in accordance with section 386 of the Companies Act 2006; and

. To prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached

Signed

Dated:

A.F. Keeves,
IBC Accountants,
Suite 1, Unit C3, Knights Park Industrial Estate,
Knight Road,
Rochester,
Kent,
ME2 2LS.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOMING RESOURCES					
Incoming resources from					
Generated funds					
Voluntary income	2	48913	-	48913	25028
Investment income	3	1660	-	1660	212
Incoming resources from					
Charitable activities					
Records	4	146768	-	146768	130066
Other incoming resources		-	-	-	-
Total incoming resources		197341	-	197341	155306
RESOURCES EXPENDED					
Charitable activities					
Records	5	148921	-	148921	145097
Governance costs	7	2000	-	2000	1865
Total resources expended		<u>150921</u>	-	<u>150921</u>	<u>146962</u>
NET INCOMING RESOURCES		46420	-	46420	8364
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>297741</u>		<u>297741</u>	<u>289397</u>
TOTAL FUNDS CARRIED FORWARD		<u>344161</u>		<u>344161</u>	<u>297741</u>

The notes form part of these financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET
AT 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	1188	-	1188	2
CURRENT ASSETS					
Debtors	12	72017	-	72017	47138
Cash at bank		284226	-	284226	259120
		<hr/>		<hr/>	<hr/>
		356243	-	356243	306258
CREDITORS					
Amounts falling due within one year	13	13270	-	13270	8519
		<hr/>		<hr/>	<hr/>
NET CURRENT ASSETS		342973	-	342973	297739
		<hr/>		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		344161	-	344161	297741
		<hr/>		<hr/>	<hr/>
NET ASSETS		344161	-	344161	297741
		<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>
FUNDS					
Unrestricted funds	15	344161	-	344161	297741
		<hr/>		<hr/>	<hr/>
TOTAL FUNDS		<u>344161</u>	-	<u>344161</u>	<u>297741</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET - CONTINUED AT 31 MARCH 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

Mrs T L Redfern - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared in accordance with the Companies Act, the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005), the Financial Reporting Standard for Smaller Entities (effective April 2008), and in accordance with applicable accounting standards.

Comparative figures are for the year ended 31 March 2023.

Accounting convention

The accounts have been prepared under the historic cost convention.

Incoming resources

Investment income

Interest on bank deposits is taken into account on an accruals basis.

Donations

Donations are credited in the period in which they are received.

Donated goods

Gifts of new goods are valued for purposes of the accounts at the cost to the donor, where this is known. Gifts of other goods are valued at the estimated current purchase price.

Grants

Grants are recognised when the conditions for receipt have been complied with.

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance costs

Governance costs are those associated with the governing of the charitable company not relating to fundraising, charitable activities or day to day management.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment - 25% on cost

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £250 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company contributes to various defined contribution pension schemes covering all of its employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable by the charitable company to the funds.

2. VOLUNTARY INCOME

	2024	2023
	£	£
Donations	2000	2044
Kent County Council	10000	10000
UK HABS	9884	-
Environment Agency	-	12647
Kent Wildlife Trust	-	(2107)
Natural England	-	2444
DLA	5000	-
SLA & Ins Project	<u>22029</u>	<u>-</u>
	<u>48913</u>	<u>25028</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>1660</u>	<u>212</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Sales survey	<u>146768</u>	<u>130066</u>
Activity		
Records		

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 6) £ <u>148921</u>
Records - Year ended 31 March 2024	

6. SUPPORT COSTS

	Staff £	Property £	Computer £	Other £	Totals £
Records	<u>125584</u>	<u>12416</u>	<u>7140</u>	<u>3781</u>	<u>148921</u>

Support costs, included in the above are as follows:

Staff

	2024	2023
	£	£
Salaries	113398	103401
Social Security	6812	5990
Pensions	4527	4728
Miscellaneous expenses	-	-
Other staff costs	-	-
Travel and subsistence	497	1323
Staff training	350	20
	<u>125584</u>	<u>115462</u>

Property

	2024	2023
	£	£
Light and heat	392	952
Rent and service charges	11865	17932
Maintenance	159	842
Cleaning	-	504
	<u>12416</u>	<u>20230</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. SUPPORT COSTS - continued

Computer

	2024	2023
	£	£
Software licences	6441	3664
Other computer costs	303	1550
Depreciation of tangible fixed assets	396	318
	<u>7140</u>	<u>5532</u>

Other

	2024	2023
	£	£
Insurance	159	229
Telephone	449	1249
Postage and stationery	458	151
General expenses (Book-keeping & Payroll)	818	1031
Bank charges	146	182
Professional fees	35	35
Subscriptions	1011	996
Miscellaneous	705	-
	<u>3781</u>	<u>3873</u>

7. GOVERNANCE COSTS

	2024	2023
	£	£
Accountancy	2000	1865
	<u>2000</u>	<u>1865</u>

8. NET INCOMING/(OUTGOING) RESOURCES

	2024	2023
	£	£
Net resources are stated after charging:		
Depreciation - owned assets	396	318
	<u>396</u>	<u>318</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	113398	103401
Social security costs	6812	5990
Other pension costs	4527	4728
	<u>124737</u>	<u>114119</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	<u>3</u>	<u>3</u>

There were no employees who received emoluments of £60,000 or more.

11. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer equipment £	Totals £
COST			
At 1 April 2023	319	4912	5231
Additions	-	1582	1582
Scrapped	<u>-</u>	<u>-</u>	<u>-</u>
Cost at 31 March 2024	<u>319</u>	<u>6494</u>	<u>6813</u>
DEPRECIATION			
At 1 April 2023	318	4911	5229
Charge for year	-	396	396
Scrapped	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation At 31 March 2024	<u>318</u>	<u>5307</u>	<u>5625</u>
NET BOOK VALUE			
At 31 March 2024	<u>1</u>	<u>1187</u>	<u>1188</u>
At 31 March 2023	<u>319</u>	<u>1</u>	<u>320</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	67927	40216
Other debtors	4090	6922
	<u>72017</u>	<u>47138</u>
	<u><u>72017</u></u>	<u><u>47138</u></u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	337	349
VAT	10415	5684
Pension scheme	433	536
Accrued expenses	2085	1950
Sundry Creditors	-	-
	<u>13270</u>	<u>8519</u>
	<u><u>13270</u></u>	<u><u>8519</u></u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2024	2023
	£	£
Within one year	10300	11865
	<u>10300</u>	<u>11865</u>
	<u><u>10300</u></u>	<u><u>11865</u></u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	287241	46420	-	333611
Redundancy reserve	9500	-	-	9500
Fixed asset reserve fund	1000	-	-	1000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>297741</u>	<u>46420</u>	<u>-</u>	<u>344161</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	197341	150921	46420
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS			

The redundancy reserve fund has been set up to identify those funds which would be required to meet the charitable company's statutory redundancy obligations in the event of it ceasing operation.

The fixed asset reserve has been set up to assist in identifying those funds which are not free funds and represents the net book value of tangible fixed assets less the related loan finance.

16. RELATED PARTY DISCLOSURES

None.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME RESOURCES		
Voluntary income		
Donations	2000	2044
Kent County Council	10000	10000
UK HABS	9884	-
Environment Agency	-	12647
Kent Wildlife Trust	-	(2107)
Natural England	-	2444
DLA	5000	-
SLA & Ins Project	22029	-
	<hr/>	<hr/>
	48913	25028
Investment income		
Deposit account interest	1660	212
Incoming resources from charitable activities		
Sales surveys	146768	130066
Other incoming resources		
Other	-	-
	<hr/>	<hr/>
Total incoming resources	197341	155306
RESOURCES EXPENDED		
Governance costs		
Accountancy	<u>2000</u>	<u>1865</u>
Support costs		
Staff		
Salaries	113398	103401
Social Security	6812	5990
Pensions	4527	4728
Miscellaneous expenses	-	-
Other staff costs	-	-
Travel and subsistence	497	1323
Staff training	350	20
	<hr/>	<hr/>
	125584	115462

This page does not form part of the statutory financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Property		
Light and heat	392	952
Rent and service charges	11865	17932
Maintenance	159	842
Cleaning	—	<u>504</u>
	12416	20230
Computer		
Software licences	6441	3664
Other computer costs	303	1550
Computer equipment	-	-
Computer equipment depreciation	396	318
	<u>7140</u>	<u>5532</u>
Other		
Insurance	159	229
Telephone	449	1249
Postage and stationery	458	151
General expenses (Book Keeping & Payroll)	818	1031
Bank charges	146	182
Professional fees	35	35
Subscriptions	1011	996
Miscellaneous	705	-
	<u>3781</u>	<u>3873</u>
Total resources expended	<u>150921</u>	<u>146962</u>
Net Income	<u>46420</u>	<u>8344</u>

This page does not form part of the statutory financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

England & Wales - Charity number 1110163

Accounts

REGISTERED COMPANY NUMBER: 04750979 (England and Wales)
REGISTERED CHARITY NUMBER: 1110163

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023
FOR

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

IBC Accountants
Suite 1, Unit C3, Knights Park Industrial Estate
Knight Road
Rochester
Kent
ME2 2LS

CHARITY COMMISSION
FIRST CONTACT

21 NOV 2023

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

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FOR THE YEAR ENDED 31 MARCH 2023**

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04750979 (England and Wales)

Registered Charity number
1110163

Registered office
Brogdale Farm Office
Brogdale Farm
Brogdale Road
Faversham
Kent
ME13 8XZ

Trustees
Mrs T L Redfern (nee Bennett)
Dr L Davies
Mr G K Robinson
Mr I Tittley
Ms C Edwards
Mrs S Thompson
Mr R Moyse

Company Secretary
Dr L Davies

Independent examiner
A F Keeves
IBC Accountants
Suite 1, Unit C3, Knights Park Industrial Estate
Knight Road
Rochester
Kent
ME2 2LS

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is governed by its memorandum and articles of association.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Potential new trustees are sought by the chairman and other trustees. Selections are made with a view to ensuring that a broad spread of professional skills are available within the trustee team and that public, private and charitable institutions and recording bodies' interests in the work of the records centre are represented. In particular trustees will be sought from within the steering group.

The trustees retire by rotation on the basis of who have been longest in the office since their last appointment or reappointment, but as between persons who became or were last reappointed trustees on the same day those to retire shall (unless they agree otherwise among themselves) be determined by lot.

If the charitable company at the meeting at which a trustee retires by rotation does not fill the vacancy the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

Organisational structure

The Chief Executive, Hannah Cook, controls the day to day administration under the direction of the trustees.

Risk management

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate its exposure to risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's objects are

- (1) through the collection and dissemination of records, data or information on the biology, ecology, geology or other aspects of the natural history of the county of Kent, to
 - (a) advance public education in the biology, ecology, geology and other aspects of the natural history of the county of Kent,
 - (b) advance public participation in, and public understanding and enjoyment of, the conservation of the natural environment and wildlife, and
 - (c) advance the sustainable use of the natural environment and wildlife for public benefit; and
- (2) to promote, encourage, organise and carry on study and research for the advancement of knowledge in the natural sciences in Kent.

The mission of the charitable company is to encourage and support recording whilst at the same time making those records collected as widely available as possible.

In accordance with section 17 of the Charities Act 2011, the trustees have had due regard to the guidance published by the Charity Commission on the operation of the requirement that our charitable purpose is for the public benefit.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Review of activities and future developments

The figures for Kent and Medway Biological Records Centre have, in this financial year, continued to be positive. The income from survey sales decreased on last year at £130,066 compared to £136,326 in 21/22 whilst income from grants and service level agreements decreased from £34,161 in 2021/22 to £25,028 although this is more a factor of when the SLA payments arrive with us than any real drop in SLA provision. We have once again ended the financial year on a surplus of £8,344 meaning that our free funds currently stand at £297,741, up from £289,397 in 2021/22.

Our data holdings have continued to increase with the current total having this year reached more than 9 million individual entries, up from 8.5 million this time last year. Despite a few challenging circumstances for our staff and with the struggling economic climate, post covid, the Centre has achieved some great things. In 2022 we moved to a smaller office space to reduce rental costs and with that, a significant reduction in utility costs as well. The Centre Staff collectively sit on several key management and working groups, to help steer the delivery of both local and national schemes including the roll out of the national Biodiversity Net Gain Strategy and the Local Nature Recovery Networks programme.

A number of our local recording groups including Kent Bat Group, Kent Mammal Group, Kent Botanical Recording Group, Kent Reptile and Amphibian Group and Kent Ornithological Society continue to provide regular updates under data exchange agreements which involve us also sharing any relevant data with them. This, to us, is a vital process as we strongly believe that in order to provide a co-ordinated approach to species protection and conservation in the County, both we and the specialist groups must be working from the same datasets.

The move to new office space has also brought us closer to our aim of having a remote, cloud-based server to provide a longer term, cheaper and more robust replacement for our current, hardware-based system. During the covid lockdowns we found new ways to work and ensure no breaks in our service and we are very proud to have achieved that. It has, as with many other organisations, perhaps changed the way in which we work for good. Now all staff can, and do work from home regularly, accessing the KMBRC server remotely to enable this to be a seamless process.

Corporate Sponsors

KMBRC benefits from working in partnership with a number of corporate sponsors, including the Environment Agency, Kent Wildlife Trust, Kent County Council, Southern Water, Dover District Council, Forestry England and Network Rail. These service level agreements, together with the income generated from our Data Search Service, enable us to continually improve our services, develop new reporting outputs to cope with the ever changing needs of our end users and to ensure that we can continue to provide a free of charge service for education and research purposes.

Volunteering

Whilst we have still continued to have enquiries about volunteering opportunities over the past year we have unfortunately not been able to host anyone due to the ongoing covid restrictions. We sincerely hope that we can welcome some new volunteers into the office in 2023/24 financial year.

Press and Publicity

We continue to receive numerous requests from the media for help and advice on a variety of news topics and stories. A renewed interest in home grown produce is leading to more enquiries about natural pest repellants, composting and making gardens more friendly for wildlife. This year, the Asian Hornet has become a hot topic again, Kent tending to be one of the first ports of call for invasive species from the continent.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Website and Social Media

The website and Social media presence continue to be a valuable source of information for our end users and we make the effort to ensure that the information held on both is up to date and relevant.


Reserves Policy and Risk Management

The trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be between three and four months of resources expended, that is between £33,000 and £44,000. This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. At 31st March 2023 the free funds amounted to £297,741 as compared to £289,397 on the same date in 2022.

The trustees have assessed the major risks to which the charitable company is exposed and continue to monitor the steps KMBRC takes, in order to satisfy themselves that systems are in place to mitigate its exposure to risks. There have been no incidents relating to security of our property or systems in the financial year. This report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions contained in Part 15 of the Companies Act 2006 relating to small companies.

For and on behalf of the trustees

Teresa Redfern (nee Bennett)



Chairman

Date 15/9/23

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

**Independent examiner's report
For the year ended 31 March 2023**

Independent examiner's report to the trustees of Kent & Medway Biological Records Centre

I report on the financial statements of the company for the year ended 31 March 2023 which are set out on pages 7 to 18.

This report is made solely to the company's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

examine the financial statements under section 145 of the Act;

follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act; and

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 company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

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:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

To prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached

Signed



Dated: 13.9.23

A.F. Keeves,
IBC Accountants,
Suite 1, Unit C3, Knights Park Industrial Estate,
Knight Road,
Rochester,
Kent,
ME2 2LS.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOMING RESOURCES					
Incoming resources from					
Generated funds					
Voluntary income	2	25028	-	25028	34161
Investment income	3	212	-	212	8
Incoming resources from					
Charitable activities					
Records	4	130066	-	130066	136326
Other incoming resources		-	-	-	-
Total incoming resources		155306	-	155306	170495
RESOURCES EXPENDED					
Charitable activities					
Records	5	145097	-	145097	137663
Governance costs	7	1865	-	1865	1865
Total resources expended		<u>146962</u>	-	<u>146962</u>	<u>139528</u>
NET INCOMING RESOURCES		8344	-	8344	30967
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>289397</u>		<u>289397</u>	<u>258430</u>
TOTAL FUNDS CARRIED FORWARD		<u>297741</u>		<u>297741</u>	<u>289397</u>

The notes form part of these financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET
AT 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	2	-	2	320
CURRENT ASSETS					
Debtors	12	47138	-	47138	50167
Cash at bank		259120	-	259120	247831
		<hr/>		<hr/>	<hr/>
		306258	-	306258	297998
CREDITORS					
Amounts falling due within one year	13	8519	-	8519	8921
		<hr/>		<hr/>	<hr/>
NET CURRENT ASSETS		297739	-	297739	289077
		<hr/>		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		297741	-	297741	289397
		<hr/>		<hr/>	<hr/>
NET ASSETS		297741	-	297741	289397
		<hr/> <hr/>		<hr/> <hr/>	<hr/> <hr/>
FUNDS					
Unrestricted funds	15	297741	-	297741	289397
		<hr/>		<hr/>	<hr/>
TOTAL FUNDS		<u>297741</u>	-	<u>297741</u>	<u>289397</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET - CONTINUED
AT 31 MARCH 2023

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 15.9.23 and were signed on its behalf by:



Mrs T. L. Redfern - Trustee

The notes form part of these financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared in accordance with the Companies Act, the Statement of Recommended Practice - Accounting and Reporting by Charities (revised 2005), the Financial Reporting Standard for Smaller Entities (effective April 2008), and in accordance with applicable accounting standards.

Comparative figures are for the year ended 31 March 2022.

Accounting convention

The accounts have been prepared under the historic cost convention.

Incoming resources

Investment income

Interest on bank deposits is taken into account on an accruals basis.

Donations

Donations are credited in the period in which they are received.

Donated goods

Gifts of new goods are valued for purposes of the accounts at the cost to the donor, where this is known. Gifts of other goods are valued at the estimated current purchase price.

Grants

Grants are recognised when the conditions for receipt have been complied with.

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance costs

Governance costs are those associated with the governing of the charitable company not relating to fundraising, charitable activities or day to day management.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment - 25% on cost

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £250 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company contributes to various defined contribution pension schemes covering all of its employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable by the charitable company to the funds.

2. VOLUNTARY INCOME

	2023	2022
	£	£
Donations	2044	2100
Kent County Council	10000	10000
Southern Water	-	-
Environment Agency	12647	12647
Kent Wildlife Trust	(2107)	8314
Natural England	2444	-
Kent Field Club	-	-
Miscellaneous	-	1100
	<u>25028</u>	<u>34161</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>212</u>	<u>8</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Sales survey	Records	<u>130066</u>	<u>136326</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. CHARITABLE ACTIVITIES COSTS

	Support costs (See note 6) £
Records - Year ended 31 March 2023	<u>145097</u>

6. SUPPORT COSTS

	Staff £	Property £	Computer £	Other £	Totals £
Records	<u>115462</u>	<u>20230</u>	<u>5532</u>	<u>3873</u>	<u>145097</u>

Support costs, included in the above are as follows:

Staff

	2023 £	2022 £
Salaries	103401	97703
Social Security	5990	5822
Pensions	4728	4136
Miscellaneous expenses	-	-
Other staff costs	-	-
Travel and subsistence	1323	2353
Staff training	20	40
	<u>115462</u>	<u>110054</u>

Property

	2023 £	2022 £
Light and heat	952	1006
Rent and service charges	17932	17487
Maintenance	842	154
Cleaning	504	220
	<u>20230</u>	<u>18867</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6. SUPPORT COSTS - continued

Computer

	2023	2022
	£	£
Software licences	3664	1421
Other computer costs	1550	1186
Depreciation of tangible fixed assets	318	1288
	<u>5532</u>	<u>3895</u>

Other

	2023	2022
	£	£
Insurance	229	529
Telephone	1249	709
Postage and stationery	151	451
General expenses (Book-keeping & Payroll)	1031	825
Bank charges	182	145
Professional fees	35	535
Subscriptions	996	909
Miscellaneous	-	744
	<u>3873</u>	<u>4847</u>

7. GOVERNANCE COSTS

	2023	2022
	£	£
Accountancy	<u>1865</u>	<u>1865</u>

8. NET INCOMING/(OUTGOING) RESOURCES

	<u>8344</u>	<u>30967</u>
Net resources are stated after charging:		
	2023	2022
	£	£
Depreciation - owned assets	<u>318</u>	<u>1288</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	103401	97703
Social security costs	5990	5822
Other pension costs	4728	4136
	<u>114119</u>	<u>107661</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	<u>3</u>	<u>3</u>

There were no employees who received emoluments of £60,000 or more.

11. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer equipment £	Totals £
COST			
At 1 April 2022	319	4912	5231
Additions	-	-	-
Scrapped	-	-	-
Cost at 31 March 2023	<u>319</u>	<u>4912</u>	<u>5231</u>
DEPRECIATION			
At 1 April 2022	-	4911	4911
Charge for year	318	-	318
Scrapped	-	-	-
Depreciation At 31 March 2023	<u>-</u>	<u>4911</u>	<u>5229</u>
NET BOOK VALUE			
At 31 March 2023	<u>1</u>	<u>1</u>	<u>2</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	40216	42365
Other debtors	6922	7802
	<u>47138</u>	<u>50167</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	349	572
VAT	5684	6224
Pension scheme	536	-
Accrued expenses	1950	2125
Sundry Creditors	-	-
	<u>8519</u>	<u>8921</u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2023	2022
	£	£
Within one year	11865	15625
	<u>11865</u>	<u>15625</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	278897	8344	-	287241
Redundancy reserve	9500	-	-	9500
Fixed asset reserve fund	1000	-	-	1000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>289397</u>	<u>8344</u>	<u>-</u>	<u>297741</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	155306	146962	8344
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS			

The redundancy reserve fund has been set up to identify those funds which would be required to meet the charitable company's statutory redundancy obligations in the event of it ceasing operation.

The fixed asset reserve has been set up to assist in identifying those funds which are not free funds and represents the net book value of tangible fixed assets less the related loan finance.

16. RELATED PARTY DISCLOSURES

None.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME RESOURCES		
Voluntary income		
Donations	2044	2100
Kent County Council	10000	10000
Southern Water	-	-
Environment Agency	12647	12647
Kent Wildlife Trust	(2107)	8314
Natural England	2444	-
Kent Field Club	-	-
Miscellaneous	-	1100
	<u>25028</u>	<u>34161</u>
Investment income		
Deposit account interest	212	8
Incoming resources from charitable activities		
Sales surveys	130066	36326
Other incoming resources		
Other	-	-
	<u>155306</u>	<u>170495</u>
RESOURCES EXPENDED		
Governance costs		
Accountancy	<u>1865</u>	<u>1865</u>
Support costs		
Staff		
Salaries	103401	97703
Social Security	5990	5822
Pensions	4728	4136
Miscellaneous expenses	-	-
Other staff costs	-	-
Travel and subsistence	1323	2353
Staff training	20	40
	<u>115462</u>	<u>110054</u>

This page does not form part of the statutory financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Property		
Light and heat	952	1006
Rent and service charges	17932	17487
Maintenance	842	154
Cleaning	<u>504</u>	<u>220</u>
	20230	18867
Computer		
Software licences	3664	1421
Other computer costs	1550	1186
Computer equipment	-	-
Computer equipment depreciation	318	1288
	<u>5532</u>	<u>3895</u>
Other		
Insurance	229	529
Telephone	1249	709
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Bank charges	182	145
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Subscriptions	996	909
Miscellaneous	-	744
	<u>3873</u>	<u>4847</u>
Total resources expended	<u>146962</u>	<u>139528</u>
Net Income	<u>8344</u>	<u>30967</u>

This page does not form part of the statutory financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

England & Wales - Charity number 1110163

Accounts

REGISTERED COMPANY NUMBER: 04750979 (England and Wales)
REGISTERED CHARITY NUMBER: 1110163

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022
FOR**

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

IBC Accountants
Suite 1, Unit C3, Knights Park Industrial Estate
Knight Road
Rochester
Kent
ME2 2LS

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04750979 (England and Wales)

Registered Charity number

1110163

Registered office

Brogdale Farm Office

Brogdale Farm

Brogdale Road

Faversham
Kent
ME13 8XZ

Trustees

Ms T L Bennett
Dr L Davies
Mr G K Robinson
Mr I Tittley
Mrs J Tardivel
Mrs S Thompson
Mr I Ferguson

Company Secretary

Dr L Davies

Independent examiner

A F Keeves
IBC Accountants
Suite 1, Unit C3, Knights Park Industrial Estate
Knight Road
Rochester
Kent
ME2 2LS

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is governed by its memorandum and articles of association.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Potential new trustees are sought by the chairman and other trustees. Selections are made with a view to ensuring that a broad spread of professional skills are available within the trustee team and that public, private and charitable institutions and recording bodies' interests in the work of the records centre are represented. In particular trustees will be sought from within the steering group.

The trustees retire by rotation on the basis of who have been longest in the office since their last appointment or reappointment, but as between persons who became or were last reappointed trustees on the same day those to retire shall (unless they agree otherwise among themselves) be determined by lot.

If the charitable company at the meeting at which a trustee retires by rotation does not fill the vacancy the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

Organisational structure

The Chief Executive, Hannah Cook, controls the day to day administration under the direction of the trustees.

Risk management

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate its exposure to risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's objects are

- (1) through the collection and dissemination of records, data or information on the biology, ecology, geology or other aspects of the natural history of the county of Kent, to
 - (a) advance public education in the biology, ecology, geology and other aspects of the natural history of the county of Kent,
 - (b) advance public participation in, and public understanding and enjoyment of, the conservation of the natural environment and wildlife, and
 - (c) advance the sustainable use of the natural environment and wildlife for public benefit; and
- (2) to promote, encourage, organise and carry on study and research for the advancement of knowledge in the natural sciences in Kent.

The mission of the charitable company is to encourage and support recording whilst at the same time making those records collected as widely available as possible.

In accordance with section 17 of the Charities Act 2011, the trustees have had due regard to the guidance published by the Charity Commission on the operation of the requirement that our charitable purpose is for the public benefit.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Review of activities and future developments

The figures for Kent and Medway Biological Records Centre have, in this financial year, continued to be positive. The income from survey sales was up on last year at £136,326 compared to £134,126 in 20/21 whilst income from grants and service level agreements increased from £34,054 in 2020/21 to £34,161 although this is more a factor of when the SLA payments arrive with us than any real drop in SLA provision. We have once again ended the financial year on a surplus of £30,967 meaning that our free funds currently stand at £289,397, up from £258,430 in 2020/21.

Our data holdings have continued to increase with the current total having this year reached more than 8.5 million individual entries, up from 8 million this time last year. Despite extraordinarily challenging circumstances over the past two years with covid restrictions, The Records Centre staff continue to work on digitising the paper file data held within the filing cabinets of Eric Philp's museum database. These archives hold an estimated 1.5 million individual species records of which approximately half had previously been digitised and made available to the KMBRC or indeed had been digitised by our staff during visits to the Maidstone Museum. A number of our local recording groups including Kent Bat Group, Kent Mammal Group, Kent Botanical Recording Group, Kent Reptile and Amphibian Group and Kent Ornithological Society continue to provide regular updates under data exchange agreements which involve us also sharing any relevant data with them. This, to us, is a vital process as we strongly believe that in order to provide a co-ordinated approach to species protection and conservation in the County, both we and the specialist groups must be working from the same datasets.

We are working on several projects at the moment and in this past financial year have been working with Kent County Council, Bumblebee Conversation Trust, the National Trust as well as the ongoing work with Kent Wildlife Trust on the delivery phase of the Fifth Continent Landscape Partnership project.

Corporate Sponsors

In the past, KMBRC has benefitted from working in partnership with a number of corporate sponsors, including the Environment Agency, Kent Wildlife Trust, Kent County Council and Southern Water, Affinity Water and Dover District Council but over the past few years of economic uncertainty a number of SLA contracts have either been reduced in terms of their funding provision or have been withdrawn altogether. We have, in 2021/22 secured new agreements with all of our existing SLA partners, as well as a brand new partnership with Forestry England and Network Rail.

Volunteering

Whilst we have still continued to have enquiries about volunteering opportunities over the past year we have unfortunately not been able to host anyone due to the ongoing covid restrictions. We sincerely hope that we can welcome some new volunteers into the office in 2022/23 financial year.

Press and Publicity

We continue to receive numerous requests from the media for help and advice on a variety of news topics and stories. A renewed interest in home grown produce is leading to more enquiries about natural pest repellants, composting and making gardens more friendly for wildlife.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Website and Social Media

The website and Social media presence continue to be a valuable source of information for our end users and we make the effort to ensure that the information held on both is up to date and relevant.

Reserves Policy and Risk Management

The trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be between three and four months of resources expended, that is between £33,000 and £44,000. This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. At 31st March 2022 the free funds amounted to £289,397 as compared to £258,430 on the same date in 2021.

The trustees have assessed the major risks to which the charitable company is exposed and continue to monitor the steps KMBRC takes, in order to satisfy themselves that systems are in place to mitigate its exposure to risks. There have been no incidents relating to security of our property or systems in the financial year. This report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions contained in Part 15 of the Companies Act 2006 relating to small companies.

For and on behalf of the trustees
Teresa Bennett

Chairman
Date

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

**Independent examiner's report
For the year ended 31 March 2022**

Independent examiner's report to the trustees of Kent & Medway Biological Records Centre

I report on the financial statements of the company for the year ended 31 March 2022 which are set out on pages 7 to 18.

This report is made solely to the company's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- . examine the financial statements under section 145 of the Act;
- . follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act; and
- . 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 company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

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:
- . to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - . To prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached

Signed

Dated:

A.F. Keeves,
IBC Accountants,
Suite 1, Unit C3, Knights Park Industrial Estate,
Knight Road,
Rochester,
Kent,
ME2 2LS.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
Notes	£	£	£	£
INCOMING RESOURCES				
Incoming resources from Generated funds				

Voluntary income	2	34161	-	34161	34054
Investment income	3	8	-	8	90
Incoming resources from Charitable activities	4				
Records		136326	-		136326
		134126			
Other incoming resources		-	-	-	
=					
Total incoming resources		170495	-	170495	
168270					
RESOURCES EXPENDED					
Charitable activities	5				
Records		137663	-	137663	
120117					
Governance costs	7	1865	-	1865	1911
Total resources expended		<u>139528</u>	-	<u>139528</u>	
122028					
NET INCOMING RESOURCES		30967	-		30967
46242					
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>258430</u>		<u>258430</u>	<u>212188</u>
TOTAL FUNDS CARRIED FORWARD		<u>289397</u>		<u>289397</u>	<u>258430</u>

The notes form part of these financial statements

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET AT 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	320	-	320	1289
CURRENT ASSETS					
Debtors	12	50167	-	50167	34050
Cash at bank		247831	-	247831	
232645					

266695		297998	-	297998
CREDITORS				
Amounts falling due within one year 9554	13	8921	-	8921
NET CURRENT ASSETS		<u>289077</u>	-	<u>289077</u> <u>257141</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>289397</u>	-	<u>289397</u> <u>258430</u>
NET ASSETS		<u>289397</u>	-	<u>289397</u> <u>258430</u>
FUNDS	15			
Unrestricted funds		289397	-	289397 258430
TOTAL FUNDS		<u>289397</u>	-	<u>289397</u> <u>258430</u>

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET - CONTINUED AT 31 MARCH 2022

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on _____ and were signed on its behalf by:

The notes form part of these financial statements

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared in accordance with the Companies Act, the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005), the Financial Reporting Standard for Smaller Entities (effective April 2008), and in accordance with applicable accounting standards.

Comparative figures are for the year ended 31 March 2021.

Accounting convention

The accounts have been prepared under the historic cost convention.

Incoming resources

Investment income

Interest on bank deposits is taken into account on an accruals basis.

Donations

Donations are credited in the period in which they are received.

Donated goods

Gifts of new goods are valued for purposes of the accounts at the cost to the donor, where this is known. Gifts of other goods are valued at the estimated current purchase price.

Grants

Grants are recognised when the conditions for receipt have been complied with.

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance costs

Governance costs are those associated with the governing of the charitable company not relating to fundraising, charitable activities or day to day management.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment - 25% on cost

Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £250 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company contributes to various defined contribution pension schemes covering all of its employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable by the charitable company to the funds.

2. VOLUNTARY INCOME

	2022	2021
	£	£
Donations	2100	2000
Kent County Council	10000	10000
Southern Water	-	4039
Environment Agency	12647	12647
Kent Wildlife Trust	8314	5088
Natural England	-	280
Kent Field Club	-	-
Miscellaneous	<u>1100</u>	<u>-</u>
	<u>34161</u>	<u>34054</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>8</u>	<u>90</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Sales survey	<u>136326</u>	<u>134126</u>
Records		

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****5. CHARITABLE ACTIVITIES COSTS**

	£	Support costs (See note 6) £
Records - Year ended 31 March 2022		<u>137663</u>

6. SUPPORT COSTS

	Staff £	Property £	Computer £	Other £	Totals £
Records	<u>110054</u>	<u>18867</u>	<u>3895</u>	<u>4847</u>	<u>137663</u>

Support costs, included in the above are as follows:

Staff

	2022 £		2021 £	
Salaries	97703		86337	
Social Security		5822		4177
Pensions	4136		4683	
Miscellaneous expenses	-		224	
Other staff costs	-		-	
Travel and subsistence		2353		992
Staff training	40		30	
	<u>110054</u>		<u>96443</u>	

Property

	2022 £		2021 £	
Light and heat		1006		786
Rent and service charges	17487		14547	
Maintenance	154		148	
Cleaning	220		200	
	<u>18867</u>		<u>15681</u>	

FOR THE YEAR ENDED 31 MARCH 2022**6. SUPPORT COSTS - continued**

Computer		2022		2021
		£		£
	Software licences	1421		864
	Other computer costs		1186	1072
1800	Depreciation of tangible fixed assets		1288	
		3895		3736
		=====		=====
	Other			
		2022		2021
		£		£
	Insurance	529		505
	Telephone	709		991
	Postage and stationery		451	176
	General expenses (Book-keeping & Payroll)		825	1006
	Bank charges	145		106
	Professional fees	535		35
	Subscriptions	909		-
	Miscellaneous	744		1438
		4847		4257
		=====		=====
7.	GOVERNANCE COSTS			
		2022		2021
		£		£
	Accountancy	1865		1911
		=====		=====
8.	NET INCOMING/(OUTGOING) RESOURCES	<u>30967</u>		<u>46242</u>
	Net resources are stated after charging:			
		2022		2021
		£		£
	Depreciation - owned assets	1288		1800
		=====		=====

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022****9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	97703	86337
Social security costs	5822	4177
Other pension costs	4136	4683
	<u>107661</u>	<u>95197</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	3	4

There were no employees who received emoluments of £60,000 or more.

11. TANGIBLE FIXED ASSETS

	Office Furniture £	Computer equipment £	Totals £
COST			
At 1 April 2021	-	7912	7912
Additions	319	-	319
Scrapped	<u>-</u>	<u>3000</u>	<u>3000</u>
Cost at 31 March 2022	<u>319</u>	<u>4912</u>	<u>5231</u>
DEPRECIATION			
At 1 April 2021	-	6623	6623
Charge for year	-	1288	1288
Scrapped	<u>-</u>	<u>3000</u>	<u>3000</u>
Depreciation At 31 March 2022	<u>-</u>	<u>4911</u>	<u>4911</u>
NET BOOK VALUE			
At 31 March 2022	<u>319</u>	<u>1</u>	<u>320</u>
At 31 March 2021	<u>-</u>	<u>3089</u>	<u>3089</u>

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	42365	26134
Other debtors	7802	7916
	<u>50167</u>	<u>34050</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	572	82

VAT	6224	6379
Pension scheme	-	-
Accrued expenses	2125	1850
Sundry Creditors	-	1243
	<u>8921</u>	<u>9554</u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2022	2021
	£	£
Within one year	15625	13000
	<u>15625</u>	<u>13000</u>

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
Unrestricted funds				
General fund	247930	30967	-	278897
Redundancy reserve	9500	-	-	9500
Fixed asset reserve fund	1000	-	-	1000
	<u>258430</u>	<u>30967</u>	<u>-</u>	<u>289397</u>
TOTAL FUNDS	258430	30967	-	289397

Net movement in funds, included in the above are as follows:

Movement	Incoming resources	Resources expended	in funds
	£	£	£
Unrestricted funds			
General fund	170495	139528	30967
	<u>170495</u>	<u>139528</u>	<u>30967</u>

TOTAL FUNDS

The redundancy reserve fund has been set up to identify those funds which would be required to meet the charitable company's statutory redundancy obligations in the event of it ceasing operation.

The fixed asset reserve has been set up to assist in identifying those funds which are not free funds and represents the net book value of tangible fixed assets less the related loan finance.

16. RELATED PARTY DISCLOSURES

None.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
INCOME RESOURCES		
Voluntary income		
Donations	2100	2000
Kent County Council	10000	10000
Southern Water	-	4039
Environment Agency	12647	12647
Kent Wildlife Trust	8314	5088
Natural England	-	280
Kent Field Club	-	-
Miscellaneous	1100	-
	<u>34161</u>	<u>34054</u>
Investment income		
Deposit account interest	8	90
Incoming resources from charitable activities		
Sales surveys	136326	134126
Other incoming resources		
Other	-	-
Total incoming resources	<u>170495</u>	<u>168270</u>
RESOURCES EXPENDED		
Governance costs		
Accountancy	<u>1865</u>	<u>1911</u>
Support costs		

Staff				
Salaries	97703		86337	
Social Security		5822		4177
Pensions	4136		4683	
Miscellaneous expenses	-		224	
Other staff costs	-		-	
Travel and subsistence		2353		992
Staff training	40		30	
	<u>110054</u>		<u>96443</u>	

This page does not form part of the statutory financial statements

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	2022		2021	
	£		£	
Property				
Light and heat		1006		786
Rent and service charges	17487		14547	
Maintenance	154		148	
Cleaning	<u>220</u>		<u>200</u>	
	<u>18867</u>		15681	
Computer				
Software licences	1421		864	
Other computer costs		1186		1072
Computer equipment	-		-	
Computer equipment depreciation	1288		1800	
	<u>3895</u>		<u>3736</u>	
Other				
Insurance	529		505	
Telephone	709		991	
Postage and stationery		451		176
General expenses (Book Keeping & Payroll)		825		1006
Bank charges	145		106	
Professional fees	535		35	
Subscriptions	909		-	
Miscellaneous	744		1438	
	<u>4847</u>		<u>4257</u>	
Total resources expended	<u>139528</u>		<u>122028</u>	
Net Income	<u>30967</u>		<u>46242</u>	

This page does not form part of the statutory financial statements

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

England & Wales - Charity number 1110163

Accounts

REGISTERED COMPANY NUMBER: 04750979 (England and Wales)
REGISTERED CHARITY NUMBER: 1110163

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021
FOR**

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

IBC Accountants
Suite 1, Unit C3, Knights Park Industrial Estate
Knight Road
Rochester
Kent
ME2 2LS

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

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FOR THE YEAR ENDED 31 MARCH 2021**

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Detailed Statement of Financial Activities	17-18

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04750979 (England and Wales)

Registered Charity number

1110163

Registered office

Brogdale Farm Office

Brogdale Farm

Brogdale Road

Faversham
Kent
ME13 8XZ

Trustees

Ms T L Bennett
Dr L Davies
Mr G K Robinson
Mr I Tittley
Mrs J Tardivel
Mrs S Thompson
Mr I Ferguson

Company Secretary

Dr L Davies

Independent examiner

A F Keeves
IBC Accountants
Suite 1, Unit C3, Knights Park Industrial Estate
Knight Road
Rochester
Kent
ME2 2LS

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company is governed by its memorandum and articles of association.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Potential new trustees are sought by the chairman and other trustees. Selections are made with a view to ensuring that a broad spread of professional skills are available within the trustee team and that public, private and charitable institutions and recording bodies' interests in the work of the records centre are represented. In particular trustees will be sought from within the steering group.

The trustees retire by rotation on the basis of who have been longest in the office since their last appointment or reappointment, but as between persons who became or were last reappointed trustees on the same day those to retire shall (unless they agree otherwise among themselves) be determined by lot.

If the charitable company at the meeting at which a trustee retires by rotation does not fill the vacancy the retiring trustee shall, if willing to act, be deemed to have been reappointed unless at the meeting it is resolved not to fill the vacancy or unless a resolution for the reappointment of the trustee is put to the meeting and lost.

Organisational structure

The Chief Executive, Hannah Cook, controls the day to day administration under the direction of the trustees.

Risk management

The trustees have assessed the major risks to which the charitable company is exposed and are satisfied that systems are in place to mitigate its exposure to risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Company's objects are

- (1) through the collection and dissemination of records, data or information on the biology, ecology, geology or other aspects of the natural history of the county of Kent, to
 - (a) advance public education in the biology, ecology, geology and other aspects of the natural history of the county of Kent,
 - (b) advance public participation in, and public understanding and enjoyment of, the conservation of the natural environment and wildlife, and
 - (c) advance the sustainable use of the natural environment and wildlife for public benefit; and
- (2) to promote, encourage, organise and carry on study and research for the advancement of knowledge in the natural sciences in Kent.

The mission of the charitable company is to encourage and support recording whilst at the same time making those records collected as widely available as possible.

In accordance with section 17 of the Charities Act 2011, the trustees have had due regard to the guidance published by the Charity Commission on the operation of the requirement that our charitable purpose is for the public benefit.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Review of activities and future developments

The figures for Kent and Medway Biological Records Centre have, in this financial year, continued to be positive. The income from survey sales was up on last year at £134,126 compared to £131,239 in 19/20 whilst income from grants and service level agreements decreased from £40,044 in 2019/20 to £34,054 although this is more a factor of when the SLA payments arrive with us than any real drop in SLA provision. We have once again ended the financial year on a surplus of £46,242 meaning that our free funds currently stand at £258,430, up from £212,188 in 2019/20.

Our data holdings have continued to increase with the current total having this year reached more than 8 million individual entries, up from 6.9 million this time last year. Despite extraordinarily challenging circumstances over the past 18 months, The Records Centre staff continue to work on digitising the paper file data held within the filing cabinets of Eric Philp's museum database. These archives hold an estimated 1.5 million individual species records of which approximately half had previously been digitised and made available to the KMBRC or indeed had been digitised by our staff during visits to the Maidstone Museum. A number of our local recording groups including Kent Bat Group, Kent Mammal Group, Kent Botanical Recording Group, Kent Reptile and Amphibian Group and Kent Ornithological Society continue to provide regular updates under data exchange agreements which involve us also sharing any relevant data with them. This, to us, is a vital process as we strongly believe that in order to provide a co-ordinated approach to species protection and conservation in the County, both we and the specialist groups must be working from the same datasets.

We are working on several projects at the moment and in this past financial year have been working with Kent County Council, Bumblebee Conversation Trust, the National Trust as well as the ongoing work with Kent Wildlife Trust on the delivery phase of the Fifth Continent Landscape Partnership project.

Corporate Sponsors

In the past, KMBRC has benefitted from working in partnership with a number of corporate sponsors, including the Environment Agency, Kent Wildlife Trust, Kent County Council and Southern Water and Dover District Council but over the past few years of economic uncertainty a number of SLA contracts have either been reduced in terms of their funding provision or have been withdrawn altogether. We have, in 2020/21 secured new agreements with all of our existing SLA partners, as well as a brand new partnership with Affinity Water.

Volunteering

Whilst we have still continued to have enquiries about volunteering opportunities over the past year we have unfortunately not been able to host anyone due to covid restrictions. We sincerely hope that we can welcome some new volunteers into the office in 2021/22 financial year.

Press and Publicity

We continue to receive numerous requests from the media for help and advice on a variety of news topics and stories. Box moths have been a regular a species of concern this year with more and more people phoning us to say that they have had their box planting destroyed by the caterpillars.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Website and Social Media

The website and Social media presence continue to be a valuable source of information for our end users and we make the effort to ensure that the information held on both is up to date and relevant.

Reserves Policy and Risk Management

The trustees have reviewed the reserves of the charitable company and have established a policy under which the free reserves held should be between three and four months of resources expended, that is between £33,000 and £44,000. This provides working capital and would enable the charitable company to continue operations in the event of a significant drop in funding long enough to reduce or cease its activities in an orderly manner. At 31st March 2021 the free funds amounted to £258,430 as compared to £212,188 on the same date in 2020.

The trustees have assessed the major risks to which the charitable company is exposed and continue to monitor the steps KMBRC takes, in order to satisfy themselves that systems are in place to mitigate its exposure to risks. There have been no incidents relating to security of our property or systems in the financial year. This report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (revised 2005) and in accordance with the special provisions contained in Part 15 of the Companies Act 2006 relating to small companies.

For and on behalf of the trustees
Teresa Bennett

Chairman
Date

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

Independent examiner's report For the year ended 31 March 2021

Independent examiner's report to the trustees of Kent & Medway Biological Records Centre

I report on the financial statements of the company for the year ended 31 March 2021 which are set out on pages 7 to 18.

This report is made solely to the company's trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the company's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's trustees as a body, for my work or for this report.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

- . examine the financial statements under section 145 of the Act;
- . follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Act; and
- . 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 company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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:
 - . to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - . To prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached

Signed

Dated:

A.F. Keeves,
IBC Accountants,
Suite 1, Unit C3, Knights Park Industrial Estate,
Knight Road,
Rochester,
Kent,
ME2 2LS.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
Notes	£	£	£	£
INCOMING RESOURCES				

Incoming resources from					
Generated funds					
Voluntary income	2	34054	-	34054	40044
Investment income	3	90	-	90	295
Incoming resources from					
Charitable activities					
Records	4	134126	-	-	134126
		131239			
Other incoming resources					
=		-	-	-	-
Total incoming resources					
171578		168270	-	168270	
RESOURCES EXPENDED					
Charitable activities					
Records	5	120117	-	-	120117
152571					
Governance costs	7	1911	-	1911	2720
Total resources expended					
155291		<u>122028</u>	-	<u>122028</u>	
NET INCOMING					
RESOURCES					
16287		46242	-	-	46242
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>212188</u>		<u>212188</u>	
195901					
TOTAL FUNDS CARRIED					
FORWARD					
		<u>258430</u>		<u>258430</u>	<u>212188</u>

The notes form part of these financial statements

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET AT 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	1289	-	1289	3089
CURRENT ASSETS					

Debtors	12	34050	-	34050	27158
Cash at bank		232645	-	232645	190696
		<u> </u>		<u> </u>	<u> </u>
		266695	-	266695	217854
CREDITORS					
Amounts falling due within one year	13	9554	-	9554	
8755					
NET CURRENT ASSETS		<u>257141</u>		<u> </u>	<u>257141</u>
209099					
		<u> </u>	-	<u> </u>	<u> </u>
TOTAL ASSETS LESS CURRENT LIABILITIES		258430	-	258430	212188
		<u> </u>		<u> </u>	<u> </u>
NET ASSETS		258430	-	258430	212188
		<u> </u>		<u> </u>	<u> </u>
FUNDS	15				
Unrestricted funds		258430	-	258430	212188
		<u> </u>		<u> </u>	<u> </u>
TOTAL FUNDS		<u>258430</u>	-	<u>258430</u>	<u>212188</u>

KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

BALANCE SHEET - CONTINUED AT 31 MARCH 2021

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on _____ and were signed on its behalf by:

Dr L Davies - Trustee

The notes form part of these financial statements

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared in accordance with the Companies Act, the Statement of Recommended Practice – Accounting and Reporting by Charities (revised 2005), the Financial Reporting Standard for Smaller Entities (effective April 2008), and in accordance with applicable accounting standards.

Comparative figures are for the year ended 31 March 2020.

Accounting convention

The accounts have been prepared under the historic cost convention.

Incoming resources

Investment income

Interest on bank deposits is taken into account on an accruals basis.

Donations

Donations are credited in the period in which they are received.

Donated goods

Gifts of new goods are valued for purposes of the accounts at the cost to the donor, where this is known. Gifts of other goods are valued at the estimated current purchase price.

Grants

Grants are recognised when the conditions for receipt have been complied with.

is All incoming resources are included on the Statement of Financial Activities when the charity legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

that Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Governance costs

relating to Governance costs are those associated with the governing of the charitable company not fundraising, charitable activities or day to day management.

Tangible fixed assets

estimated Depreciation is provided at the following annual rates in order to write off the cost less residual value of each asset over its estimated useful life.

Computer equipment - 25% on cost

are Tangible fixed assets are stated at cost less depreciation. Fixed assets costing less than £250 not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

of the Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

financial Further explanation of the nature and purpose of each fund is included in the notes to the statements.

Pension costs and other post-retirement benefits

represents The charitable company contributes to various defined contribution pension schemes covering all of its employees. The assets of the schemes are held separately from those of the charitable company in independently administered funds. The pension cost charge represents contributions payable by the charitable company to the funds.

2. VOLUNTARY INCOME

	2021	2020
	£	£
Donations	2000	2583
Kent County Council	10000	11312
Southern Water	4039	-
Environment Agency	12647	12647
Kent Wildlife Trust	5088	11256
Natural England	280	1086
Kent Field Club	-	- 1160
Miscellaneous	-	-
	<u>34054</u>	<u>40044</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>90</u>	<u>295</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Sales survey	Records	<u>134126</u>	<u>131259</u>

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. CHARITABLE ACTIVITIES COSTS

	£	Support costs (See note 6)
		£
Records - Year ended 31 March 2021		<u>120117</u>

6. SUPPORT COSTS

	Staff	Property	Computer	Other	Totals
	£	£	£	£	£
Records	<u>96443</u>	<u>15681</u>	<u>3736</u>	<u>4257</u>	<u>120117</u>

Support costs, included in the above are as follows:

Staff

	2021		2020
	£		£
Salaries	86337		111593
Social Security		4177	7792
Pensions	4683		6846
Miscellaneous expenses	224		320
Other staff costs	-		-
Travel and subsistence		992	1186
Staff training	30		1828
	<u>96443</u>		<u>129565</u>
	<u> </u>		<u> </u>

Property

	2021		2020
	£		£
Light and heat		786	1263
Rent and service charges	14547		14040
Maintenance	148		203
Cleaning	200		240
	<u>15681</u>		<u>15746</u>
	<u> </u>		<u> </u>

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. SUPPORT COSTS - continued

Computer		2021	2020
		£	£
	Software licences	864	521
	Other computer costs		1072
832	Depreciation of tangible fixed assets		1800
1978			
		<u>3736</u>	<u>3331</u>

Other		2021	2020
		£	£
	Insurance	505	474
	Telephone	991	935
	Postage and stationery		176
	General expenses (Events)	1006	
0	Bank charges	106	138
	Professional fees	35	385
	Subscriptions	-	-
	Miscellaneous	1438	1565
		<u>4257</u>	<u>3929</u>

7. GOVERNANCE COSTS

	2021	2020
	£	£
Accountancy	1911	2720

8. NET INCOMING/(OUTGOING) RESOURCES

	<u>46242</u>	<u>16287</u>
Net resources are stated after charging:		
	2021	2020
	£	£
Depreciation - owned assets	1800	2147

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	86337	111593
Social security costs	4177	7792
Other pension costs	4683	6846
	<u>95197</u>	<u>126231</u>
	<u><u> </u></u>	<u><u> </u></u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u> </u>	<u> </u>
	4	4

There were no employees who received emoluments of £60,000 or more.

11. TANGIBLE FIXED ASSETS

	Computer equipment £	Totals £
COST		
At 1 April 2020	<u>7912</u>	<u>7912</u>
Cost at 31 March 2020	<u>7912</u>	<u>7912</u>
DEPRECIATION		
At 1 April 2020	4823	4823
Charge for year	<u>1800</u>	<u>1800</u>
	<u>6623</u>	<u>6623</u>
At 31 March 2021		
NET BOOK VALUE		
At 31 March 2021	<u>1289</u>	<u>1289</u>
At 31 March 2020	<u>3089</u>	<u>3089</u>

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	26134	19128
Other debtors	7916	8030
	<u>34050</u>	<u>27158</u>
	<u><u> </u></u>	<u><u> </u></u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	82	70
VAT	6379	6835
Pension scheme		-
Accrued expenses	1850	1850
Sundry Creditors	1243	-
	<u>9554</u>	<u>8755</u>
	<u><u>9554</u></u>	<u><u>8755</u></u>

14. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2021	2020
	£	£
Within one year	13000	13000
	<u>13000</u>	<u>13000</u>
	<u><u>13000</u></u>	<u><u>13000</u></u>

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021****15. MOVEMENT IN FUNDS**

	At 1/4/20	Net	Transfers	At 31/3/21
	£	movement	between	£
	£	in funds	funds	£
	£	£	At 31/3/21	£
Unrestricted funds				
General fund	201688	46242	-	247930
Redundancy reserve	9500	-	-	9500
Fixed asset reserve fund	1000	-	-	1000
	<u>212188</u>	<u>46242</u>	<u>-</u>	<u>258430</u>
TOTAL FUNDS	<u>212188</u>	<u>46242</u>	<u>-</u>	<u>258430</u>

Net movement in funds, included in the above are as follows:

Movement	Incoming	Resources
	resources	expended in funds

	£	£	£
Unrestricted funds			
General fund	168270	122028	46242
TOTAL FUNDS	<u> </u>	<u> </u>	<u> </u>

The redundancy reserve fund has been set up to identify those funds which would be required to meet the charitable company's statutory redundancy obligations in the event of it ceasing operation.

The fixed asset reserve has been set up to assist in identifying those funds which are not free funds and represents the net book value of tangible fixed assets less the related loan finance.

16. RELATED PARTY DISCLOSURES

None.

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME RESOURCES		
Voluntary income		
Donations	2000	2583
Kent County Council	10000	11312
Southern Water	4039	-
Environment Agency	12647	12647
Kent Wildlife Trust	5088	11256
Natural England	280	1086
Kent Field Club	-	1160
Miscellaneous	-	-
	<u>34054</u>	<u>40044</u>
Investment income		
Deposit account interest	90	295
Incoming resources from charitable activities		
Sales surveys	134126	131239
Other incoming resources		
Other	-	-
Total incoming resources	<u>168270</u>	<u>171578</u>

RESOURCES EXPENDED

Governance costs

Accountancy	<u>1911</u>	<u>2720</u>
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Support costs

Staff

Salaries	86337	111593	
Social Security	4177		7792
Pensions	4683	6846	
Miscellaneous expenses	224	320	
Other staff costs	-	-	
Travel and subsistence	992		1186
Staff training	30	1828	

	<u>96443</u>	<u>129565</u>	
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This page does not form part of the statutory financial statements

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KENT & MEDWAY BIOLOGICAL RECORDS CENTRE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	2021		2020
	£		£
Property			
Light and heat		786	1263
Rent and service charges	14547		14040
Maintenance	148		203
Cleaning	200		240
	<u>15681</u>		<u>15746</u>
Computer			
Software licences	864		521
Other computer costs		1072	128
Computer equipment	-		704
Computer equipment depreciation	1800		1978
	<u>3736</u>		<u>3331</u>
Other			
Insurance	505		474
Telephone	991		935
Postage and stationery		176	
General expenses (Book Keeping & Payroll)		1006	432
Bank charges	106		138
Professional fees	35		385
Subscriptions	-		-
Miscellaneous (inc Promotion & Support)	1438		1565
	<u>4257</u>		<u>3929</u>
Total resources expended		<u>122028</u>	
155291			
Net Income	<u>46242</u>		<u>16287</u>

This page does not form part of the statutory financial statements

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