

REGISTERED COMPANY NUMBER: 00480001 (England and Wales)
REGISTERED CHARITY NUMBER: 271147

British Cattle Breeders Club Ltd
Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 30 September 2025

R T Marke & Co Ltd
Chartered Accountants
69 High Street
Bideford
Devon
EX39 2AT

British Cattle Breeders Club Ltd

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for the Year Ended 30 September 2025**

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British Cattle Breeders Club Ltd (Registered number: 00480001)

Report of the Trustees for the Year Ended 30 September 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 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To improve the breeding of livestock by promoting knowledge, by collecting, collating and distributing available information and data of practical and scientific interest, by promoting the exchange of all such information and data amongst breeders of cattle at home and overseas, and by doing all other things incidental or conducive to the attainment of these objects. To further these objects by ensuring a continued balance between practicality and science in every objective with focus on the encouragement of both experience and youth throughout both the structure and activities of the club.

The principal funding sources for the charity are members' subscriptions, conference fees and sponsorship.

The main objectives for the year were to run a successful conference and maintain membership numbers in the face of financial pressures in the agricultural sector.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The company is a registered charity and exists to improve the breeding of livestock by promoting knowledge, and by collecting, collating and distributing the available information. In the financial year in question the Club ran a successful conference and produced the proceedings (called the Digest) which was widely circulated electronically with a few copies printed and posted to those members without email access. The website contains recent Digests and past Digests continue to be added from our archive.

Our membership is currently 285. A slight decrease in membership on 2024. Membership is now stable at around 250-300 members.

The 2025 conference was a huge success, attendance numbers were down slightly on 2024 at around 240 delegates. The presentations are available to view afterwards on the 'talking slides site' for members and delegates.

The AGM was held on Tuesday evening of the conference. There was a similar number of attendees to the AGM as in previous years.

The Cattle Breeder magazine supported the club in their winter issue with a conference preview newsletter and a post conference article in the Summer issue, where we provide the content. The committee have been more active on digital platforms along with sending E-Newsletters and website updates to keep members updated more regularly.

Following on from the virtual conference we have:

- Worked with the BSAS (British Society of Animal Science) on the Sir John Hammond Award (Sir John Hammond was a founder of the BCBC). The award is presented in April at the BSAS conference, the winner is due to speak at the 2026 conference. BCBC contribute £250 towards the monetary prize awarded to the recipient of the award.
- Attended the UK Dairy Day in September with a tabletop stand to promote the club and conference.

Summary of the measures used to assess performance/success of achievements

Success is measured through delegate and member feedback received from the conference, which relates to the content of the 2025 conference and its relevance to the industry. The consistency of the club members, relating to renewed members and new members over the year is monitored plus the members not renewed and the reasons why. The consistency of the delegate numbers attending the conference is also assessed.

British Cattle Breeders Club Ltd (Registered number: 00480001)

Report of the Trustees for the Year Ended 30 September 2025

ACHIEVEMENTS AND PERFORMANCE

Financial effect of significant events

The conference surplus this year was £23,654 which then assists the running of the club for the next year. There were no other significant financial events during the year.

Factors likely to significantly affect the financial performance or position

The most significant risk facing the charity's financial performance is low conference attendance due to the current economic climate. The Trustees are working hard to maintain attendances by marketing and improving the conference offering.

FINANCIAL REVIEW

Investment policy and objectives

The charity invests its surplus funds in a Shawbrook bank savings account, a low risk investment considered to be appropriate for its requirements. The return on this was reviewed during the year in question and was considered to be satisfactory.

Reserves policy

The net incoming resource for the year amounted to £2,676 (2024 - £5,455) all of which was the amount attributable to general reserves, which now stand at £38,872 (2024 - £36,196).

The Trustees consider the charity's funds to be adequate to fulfil its charitable objectives.

The management committee have established a policy whereby surplus funds not committed are to be held as unrestricted funds.

FUTURE PLANS

The club's aims and objectives are to continue presenting and distributing available information and data of practical and scientific interest to the industry to improve the breeding of livestock. The activities through which these aims and objectives can be met are the annual conference where papers are presented by scientists, veterinarians, breeders and industry representatives, with the presence of International speakers.

To continue the promotion of knowledge with the Digest publication distributed shortly after the conference. Further promotion of knowledge to a wider audience is available electronically. This is done through visits to research facilities and farms, where practical, and further collaboration with other UK based scientific organisations.

The charity Trustees' continue to add individual experiences, knowledge and guidance to the club, enabling the club to move forward, influencing new ideas in promoting knowledge through the means available. Previous activities are reviewed on a regular basis with adjustments made as required to suit the charity's needs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 24 March 1950. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of committee members

Members of the Management Committee are nominated and appointed at the annual general meeting. Members serve for a four year term before resigning and can be reappointed to serve a second term.

Organisational structure

The Management Committee meet a minimum of three times per year when major decisions concerning the club are made. The day to day running of the club is delegated to the company secretary, Ms Heidi Bradbury.

British Cattle Breeders Club Ltd (Registered number: 00480001)

Report of the Trustees for the Year Ended 30 September 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Prior to attending their first management committee meeting, new trustees are provided with the following documents:

- Memorandum and Articles of Association of the British Cattle Breeders Club Ltd
- British Cattle Breeders Club Ltd Management Committee Rules, Conventions and Standing Orders
- British Cattle Breeders Club Ltd Byelaws
- Roles and Responsibilities of the British Cattle Breeders Club Ltd Office Bearers and Meeting Procedures
- CC3 Charity Commission for England & Wales Responsibilities of Charity Trustees
- Minutes of previous management committee meetings
- Expenses claim form
- Conflict of Interest Policy & Declaration of Interests.

Key management remuneration

The directors consider the Management Committee, who are also the Club's trustees, to be the key management personnel in charge of directing and controlling the Club. All directors give their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in notes 6 and 12 to the accounts.

The charity had no staff during the year.

Public benefit statement

As trustees of the charity we have complied with the duty in Section 17 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission.

The charity aims to link practical cattle breeding with science, to improve the quality and productivity of cattle breeding to benefit UK dairy and beef production by means of a conference, farm walks and publications and via electronic communication including social media and newsletter.

Publications are circulated to members, sections of the agricultural industry and the libraries of the universities and agricultural colleges as well as published on the internet. This information is provided free of charge to agricultural colleges, and so benefits the public by broadening access to information that improves the qualitative and quantitative aspects of UK beef and dairy production.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The management committee has conducted its own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Internal risks are minimized by the implementation of procedures for authorization of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

The usual policy of the charity is to put in place insurance to cover costs in the event of a conference being cancelled.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

00480001 (England and Wales)

Registered Charity number

271147

British Cattle Breeders Club Ltd (Registered number: 00480001)

Report of the Trustees for the Year Ended 30 September 2025

Registered office

Underhill Farm
Glutton Bridge
Earl Sterndale
Buxton
Derbyshire
SK17 0RN

Trustees

Dr A Brown Chairman
Mr A King Past -chairman
Mr M E Gue Vice-chairman
Mr A Dodd Treasurer
Mrs K V Ashmore
Dr K Ball
Mr J D K Banks
Dr H J Bunning
Mr I R Davies (resigned 18.7.25)
Mr G F Fell
Mr B Harman
Mrs K Hoare
Mr B J McConachie
Dr D J Pitt (appointed 21.1.25)
Mr A Quinney
Mr R Williams (resigned 19.8.25)
Mr A Wilson

Company Secretary

Ms H Bradbury

Independent Examiner

Edward Meardon FCA
R T Marke & Co Ltd
Chartered Accountants
69 High Street
Bideford
Devon
EX39 2AT

President

Mr D Sinclair (elected 23.1.23 for a 3 year term)

**Report of the Trustees
for the Year Ended 30 September 2025**

RESPONSIBILITIES OF THE DIRECTORS

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Principles.

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are also responsible for the maintenance and integrity of the corporate and financial information included on the company's website.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Dr A Brown - Trustee

Independent Examiner's Report to the Trustees of British Cattle Breeders Club Ltd

Independent examiner's report to the trustees of British Cattle Breeders Club Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Edward Meardon FCA

R T Marke & Co Ltd
Chartered Accountants
69 High Street
Bideford
Devon
EX39 2AT

Date:

British Cattle Breeders Club Ltd

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 30 September 2025

		2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Charitable activities		67,385	66,206
Investment income	2	66	67
Total		67,451	66,273
EXPENDITURE ON			
Charitable activities	3		
Charitable activities		61,590	57,854
Other		3,185	2,964
Total		64,775	60,818
NET INCOME		2,676	5,455
RECONCILIATION OF FUNDS			
Total funds brought forward		36,196	30,741
TOTAL FUNDS CARRIED FORWARD		38,872	36,196
CONTINUING OPERATIONS			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

British Cattle Breeders Club Ltd (Registered number: 00480001)

Balance Sheet 30 September 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Debtors	7	2,737	470
Cash at bank		40,481	39,279
		43,218	39,749
CREDITORS			
Amounts falling due within one year	8	(4,346)	(3,553)
NET CURRENT ASSETS		38,872	36,196
TOTAL ASSETS LESS CURRENT LIABILITIES		38,872	36,196
NET ASSETS		38,872	36,196
FUNDS	9		
Unrestricted funds		38,872	36,196
TOTAL FUNDS		38,872	36,196

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

British Cattle Breeders Club Ltd (Registered number: 00480001)

Balance Sheet - continued
30 September 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
Dr A Brown - Trustee

.....
Mr A Dodd - Trustee

British Cattle Breeders Club Ltd

Notes to the Financial Statements for the Year Ended 30 September 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Club is a registered charity and so achievements cannot be measured by normal commercial criteria of profit and loss. Accordingly, in order to give a true and fair view the directors have applied the provisions of section 396(4) of the Companies Act 2006 and have presented a Statement of Financial Activities instead of a profit and loss account. This has been prepared in accordance with the SORP and in the opinion of the directors better reflects the special nature of the Club's activities.

British Cattle Breeders Club Ltd is a charitable company, registered in England and Wales. It is a public benefit entity.

The presentation currency of the financial statements is the Pound Sterling (£).

The principal accounting policies adopted in the preparation of the financial statements are set out below and remain unchanged from the previous period, and also have been consistently applied within the same accounts.

Income

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. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

No incoming resources are included in the Statement of Financial Activities net of expenditure.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of fundraising.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Support costs comprise those costs related but not directly attributable, to charitable activities.

Support costs are apportioned on the basis of secretarial time.

Governance costs comprise the cost associated with regulatory and compliance matters including compiling the charity's financial statements.

British Cattle Breeders Club Ltd

Notes to the Financial Statements - continued for the Year Ended 30 September 2025

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The charity had no restricted or designated funds during the year.

Going concern

Having regard to the charity's anticipated future revenues and costs including repayment of debt where appropriate, together with the expected availability of working capital, the trustees consider that it is appropriate to prepare the financial statements on the going concern basis.

Fixed asset investments

Fixed asset investments are stated at market value.

2. INVESTMENT INCOME

	2025	2024
	£	£
Investment income and interest receivable	<u>66</u>	<u>67</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	<u>42,586</u>	<u>19,004</u>	<u>61,590</u>

4. SUPPORT COSTS

	Charitable activities £	Governance costs £	Totals £
Other resources expended	-	3,185	3,185
Charitable activities	<u>19,004</u>	<u>-</u>	<u>19,004</u>
	<u>19,004</u>	<u>3,185</u>	<u>22,189</u>

British Cattle Breeders Club Ltd

Notes to the Financial Statements - continued for the Year Ended 30 September 2025

4. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

			2025	2024
	Other resources expended £	Charitable activities £	Total activities £	Total activities £
Insurance	-	493	493	638
Sundry	-	363	363	88
Telephone	-	463	463	338
Postage and stationery	-	1,814	1,814	1,427
Secretarial fees	-	15,328	15,328	14,843
Bank charges	-	293	293	387
Contribution to Sir John Hammond award prize	-	250	250	250
Sundry	34	-	34	13
Secretarial fees	1,916	-	1,916	1,856
Accountancy	1,025	-	1,025	895
Independent Examiner's fees	210	-	210	200
	<u>3,185</u>	<u>19,004</u>	<u>22,189</u>	<u>20,935</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the year ended 30 September 2024.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable activities	66,206
Investment income	67
Total	<u>66,273</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	57,854
Other	2,964
Total	<u>60,818</u>

British Cattle Breeders Club Ltd

Notes to the Financial Statements - continued for the Year Ended 30 September 2025

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	5,455
RECONCILIATION OF FUNDS	
Total funds brought forward	30,741
TOTAL FUNDS CARRIED FORWARD	<u>36,196</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	2,391	197
Prepayments and accrued income	346	273
	<u>2,737</u>	<u>470</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	300	-
VAT	807	516
Accrued expenses	3,239	3,037
	<u>4,346</u>	<u>3,553</u>

9. MOVEMENT IN FUNDS

	At 1.10.24 £	Net movement in funds £	At 30.9.25 £
Unrestricted funds			
General fund	36,196	2,676	38,872
TOTAL FUNDS	<u>36,196</u>	<u>2,676</u>	<u>38,872</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,451	(64,775)	2,676
TOTAL FUNDS	<u>67,451</u>	<u>(64,775)</u>	<u>2,676</u>

British Cattle Breeders Club Ltd

Notes to the Financial Statements - continued for the Year Ended 30 September 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
Unrestricted funds			
General fund	30,741	5,455	36,196
TOTAL FUNDS	<u>30,741</u>	<u>5,455</u>	<u>36,196</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,273	(60,818)	5,455
TOTAL FUNDS	<u>66,273</u>	<u>(60,818)</u>	<u>5,455</u>

General funds are donations and other incoming resources receivable or generated for the objects of the charity without further specific purpose and which the charity may use for its purpose at its discretion.

10. RELATED PARTY DISCLOSURES

In the year the company was charged a total of £24,310 (2024 - £23,562) by Ms H Bradbury, the Company Secretary. This amount comprised secretarial fees and telephone expenses of £19,623 PR costs of £3,735, postage and stationery costs of £192, travel costs of £229, and other costs of £531. At the balance sheet date £2,084 (2024 - £2,017) was outstanding in respect of these transactions.

No expenses were paid to the trustees.

11. MEMBERSHIP

The company is limited by guarantee and does not have a share capital.

In the event of the company being wound up, the members of the company are liable to contribute to any deficiency there may be, providing the contribution shall not exceed £1 per member.

Past members retain their liability for one year after their membership has lapsed.

The total number of members at 30 September 2025 was 285 (2024 - 290).

British Cattle Breeders Club Ltd

Notes to the Financial Statements - continued for the Year Ended 30 September 2025

12. EMPLOYEES

There were no employees during the year.

British Cattle Breeders Club Ltd

Detailed Statement of Financial Activities for the Year Ended 30 September 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Investment income		
Investment income and interest receivable	66	67
Charitable activities		
Conference receipts and membership subscriptions	22,854	23,906
Sponsorship of conference	44,531	42,300
	67,385	66,206
Total incoming resources	67,451	66,273
EXPENDITURE		
Charitable activities		
Conference expenses	29,445	27,002
PR costs	9,635	9,305
The Digest and newsletter costs	630	674
Website costs	731	883
Secretarial fees	1,916	1,856
Other travel	229	238
Bad debts	-	(75)
	42,586	39,883
Support costs		
Charitable activities		
Insurance	493	638
Sundry	363	88
Telephone	463	338
Postage and stationery	1,814	1,427
Secretarial fees	15,328	14,843
Bank charges	293	387
Contribution to Sir John Hammond award prize	250	250
	19,004	17,971
Governance costs		
Sundry	34	13
Secretarial fees	1,916	1,856
Accountancy	1,025	895
Independent Examiner's fees	210	200
	3,185	2,964

This page does not form part of the statutory financial statements

British Cattle Breeders Club Ltd

**Detailed Statement of Financial Activities
for the Year Ended 30 September 2025**

	2025 £	2024 £
	<hr/>	<hr/>
Total resources expended	64,775	60,818
	<hr/>	<hr/>
Net income	<u>2,676</u>	<u>5,455</u>