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## Toronto Association of Beekeepers

Meeting Minutes  
April 25, 2019**Opening**

The regular meeting of the Toronto Association of Beekeepers was called to order at 6:00 PM on April 25, 2019 in The Hive by Tatiana Morand.

**Present**

Tatiana Morand, Facilitator  
Drusa Shyamala, Secretary  
Saifullah Dagney, Board Member  
Juda Zackary, Board Member  
Agatha Kay, Board Member  
Drusilla Longos, Board Member  
Enrique Carver, Executive Director

**Absent**

James Clarkson, Marketing Manager

**Approval of Agenda**

The agenda was unanimously approved as distributed.

**Approval of Minutes**

The minutes of the previous meeting were unanimously approved as distributed.

**Business from the Previous Meeting****Budget Committee Report:**

The budget for 2019 has been finalized, and was distributed at this meeting by Saifullah Dagney, who led the committee. She ran through an itemized list of the line items, with board members asking questions periodically. The main change from 2018's budget was an increased marketing spend. The motion to accept the revised budget was seconded and passed.

**New Hive Research:**

Juda Zackary explained the result of the research she had been doing into the new brand of hives that some members have been purchasing. She found that to buy them in bulk for the association would be too expensive, and recommended against it. Her motion to dismiss this proposal was seconded and passed.

**New Business****Marketing Plan for Gala:**

Deferred for next meeting as James Clarkson was not in attendance.

**Additions to the Agenda**

Juda Zackary made a motion that a honey sale at the local farmers' market be discussed. Enrique Carver dismissed the motion, and proposed adding it to next month's meeting instead. Agatha Kay seconded that motion, and it was added to the agenda for next meeting.

**Agenda for Next Meeting**

Marketing Plan for Gala  
Gala Agenda  
Farmer's Market Honey Sale

**Adjournment**

Meeting was adjourned at 8:30 PM by Tatiana Morand. The next general meeting will be at 6:00 PM on May 22<sup>nd</sup>, 2019, in The Hive.

Minutes submitted by: Drusa Shyamala

Approved by: Enrique Carver

Sample Company Stat Accounts Limited				
Balance Sheet				
as at 31 December 2013				
	Notes	2013	2012	
		€	€	
<b>Fixed assets</b>				
Tangible assets	4	6,306		279
<b>Current assets</b>				
Debtors	5	112,703		76,193
Cash at bank and in hand		60,076		49,396
		173,379		125,589
<b>Creditors: amounts falling due within one year</b>	6	(86,422)		(54,919)
<b>Net current assets</b>		74,957		70,670
<b>Net assets</b>		81,263		70,949
<b>Capital and reserves</b>				
Called up share capital	7	100		100
Profit and loss account	8	83,163		70,849
<b>Shareholders' funds</b>		83,263		70,949

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr Will Smith  
Director  
Approved by the board on 10 February 2014

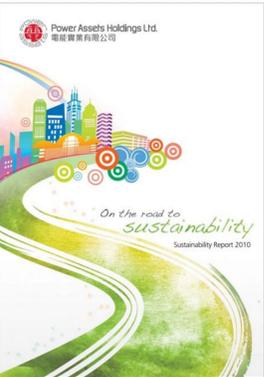
Sample  
statutory  
accounts**6. Balance sheet**

The Balance Sheet is required for both Full and Abbreviated Accounts and must be signed by the Director.



# Publication

Magazine . Brouchure . Journal



Contents of directors report companies act 2017. Contents of directors remuneration report. Contents of directors report as per companies act. Board of directors report contents. Directors report contents uk. Contents of directors report 2019. Contents of directors report for small companies. Directors report content companies act 2013.

All companies need to prepare the directors' report, except One Person Company (OPC) and small companies. Public and private limited companies must file a financial document called the directors' report at the end of the financial year. According to Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the board's report should include the following information: The increase in the percentage of the remuneration of each chief financial officer, director, chief executive officer, manager, or company secretary in the financial year, if any; The increase in the percentage in the median remuneration of the employees in the financial year; The number of permanent employees on the rolls of the company; The explanation on the relationship between company performance and an average increase in remuneration; Comparison of the remuneration of the KMP (Key Managerial Personnel) against the performance of the company; Variations in the company's market capitalisation and price-earnings ratio as on the closing date of the current financial year and previous financial year; Average percentile increase made in the employees' salaries other than the managerial personnel in the previous financial year; The key parameters for variable components of remuneration availed by the directors; The remuneration ratio of the highest paid director to that of the employees who are not directors but receive remuneration above the highest paid director during the year; Affirmation that the remuneration is according to the remuneration policy of the company; A statement consisting of the name of every employee of the company indicating the following: Designation of the employee; Remuneration; Nature of employment, whether contractual or otherwise; Experience and qualifications of the employee; Date of commencement of employment; Age of the employee; The last employment held by the employee before joining the company; The equity shares percentage held by the employee in the company; Whether such employee is a relative of manager or director of the company and name of such manager or director. Penalty for not Preparing the Directors' Report The board's report or Directors' report and its annexures should be signed by the company's chairperson when the board authorises them. Contents of a Directors' Report as per Companies Act, 2013 According to Section 134(3) of the Companies Act, 2013 ('Act'), the board's report should include the following information: The annual return extract as provided under Section 92(3) of the Act; Number of board meetings; Directors' responsibility statement as prescribed under Section 134(5) of the Act; Details regarding frauds reported by auditors under Section 143(12) of the Act other than those reportable to the Central Government; Statement of the declaration provided by independent directors under Section 149(6) of the Act; Comments or explanations by the board on every reservation, qualification, or adverse disclaimer or remark made by the auditor in their report and by the company secretary in practice in their secretarial audit report; Particulars of guarantees, loans or investments made under Section 186 of the Act; Particulars of arrangements or contracts with related parties as prescribed under Section 188(1) of the Act; The state of the company's affairs; The amounts that the company proposes to carry to any reserves if any; The amount that the company recommends should be paid by way of dividend if any; Material commitments and changes affecting the financial position of the company occurred between the end of the financial year to which the financial statements relate and the date of the report if any; The conservation of technology absorption, energy, outgo and foreign exchange earnings, in the manner provided in Rule 8(3) of the Companies (Accounts) Rules, 2014; A statement indicating implementation and development of a risk management policy including identification of risk elements, which, in the board's opinion, may threaten the company existence, if any; The details about the policy implemented and developed by the company on Corporate Social Responsibility (CSR) initiatives undertaken during the year; A statement indicating how the board has made the formal annual evaluation of its own performance, its committees and individual directors in the case of listed companies and every other public company having paid-up share capital of Rs.25 crore or more calculated at the end of the previous financial year; Such other matters as may be prescribed. Contents of a Directors' Report as per Companies (Accounts) Rules, 2014 Rule 8 of the Companies (Accounts) Rules, 2014, provides that the board's report should include the following information: The directors must prepare the board's report on the basis of stand-alone financial statements of the company; The directors' report must contain a separate section where a report on the financial position and performance of all associates, subsidiaries, and joint venture companies included in the consolidated financial statements is presented. The following are the details relating to the conservation of energy: The impact or steps taken on the conservation of energy; The steps taken for the usage of alternate sources of energy; The capital investment in energy conservation equipment; Contents of boards' report as per Companies Act, 2013 The following are the details relating to technology absorption: The efforts made towards technology absorption; The benefits derived like cost reduction, product development, product improvement, or import substitution; In the case of imported technology, i.e. imported during the previous three years, details of technology imported, year of import, whether the technology has been fully absorbed and the areas and reasons where absorption has not taken place; The expenditure incurred on research and development; The earned foreign exchange in terms of actual inflows during the year; The outgo foreign exchange during the year in terms of actual outflows; The financial highlights or summary; Any changes in the nature of business; The details of key managerial personnel or directors who were appointed or resigned during the year; The names of companies that have ceased or become its joint ventures, subsidiaries, or associate companies during the year; The following details relating to: Deposits accepted during the year; Unpaid deposits or unclaimed deposits at the end of the year; Default in payment or repayment of deposits or payment of interest during the year, number of such default and the total amount involved at the beginning of the year, maximum during the year and at the end of the year; Details of deposits that are not in compliance with the requirements of Chapter V of the Act; The details of material and significant orders passed by the regulators, tribunals or courts impacting the company's operations in future and going concern status; The details regarding the adequacy of internal financial controls concerning the financial statements; Additional Contents of a Directors' Report for Listing Companies Section 197(12) of the Companies Act, 2013, prescribes that the listed companies should disclose the remuneration ratio of all directors to the median employee's remuneration and such other details in the board's report. The information provided in the directors' report helps shareholders to understand: Whether the company can grow and expand; Whether the finances of the company are in good health; How the company is performing within its market and how the market is performing in general; Whether the company is complying with accounting standards, financial regulations, and corporate social responsibility requirements. Contents of a Director's Report Section 134(3) of the Companies Act, 2013 and Rule 8 of the Companies (Accounts) Rules, 2014 provides the information that needs to be provided in the directors' report. The small companies and OPCs need to file the abridged directors' report as per Rule 8A of the Companies (Accounts) Amendment Rules, 2018. A signed copy of the directors' report should be circulated, issued or published on the company website. When a company defaults in the preparation of the board's report and directors' report, the company has to pay a penalty of Rs.3 lakh, and every officer of the company in default has to pay a penalty of Rs.50,000. Disclaimer: The materials provided herein are solely for information purposes. The listed companies must add additional disclosures provided under Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, in their directors' report. The shareholders can make informed decisions through the directors' report's information. It outlines the financial state of the company. When the board does not authorise the company's chairperson for signing the report, at least two directors should sign the report, one of whom must be a managing director. Introduction Strategy Share Business areas Group Corporate governance report Financial statements and notes Essity data Financial reporting is necessary for companies as it provides details of the state of a company and its compliance with financial, corporate social responsibility and accounting standards. Get an expert at affordable price For ITR, GST returns, Company Registration, Trademark Registration, GST Registration The boards' report or the directors' report ensures greater corporate transparency. The directors' report is the report prepared by the Board of Directors of the company and should be attached to every financial statement. Purpose of the Director's Report Under Section 134(3) of the Companies Act, 2013, the directors of a company must prepare the directors' report at the end of each financial year. 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