

(A Charitable Company Limited by Guarantee)

THE KENT BEE-KEEPERS ASSOCIATION

COMPANY 238630

DIRECTORS & TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30 SEPTEMBER 2017

CONTENTS

Page

Legal and Administrative Information	2
Directors and Trustees	2
Report of the Trustees	3 - 4
Treasurer's Report	5
Statement by the Independent Examiner	6
Directors and Trustees Approval	6
Statement of Financial Activities	7
Balance Sheet	8
Notes Forming Part of the Financial Statements	9 - 11

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THE KENT BEEKEEPERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2017

COMPANY REGISTERED NUMBER: 238630

CHARITY REGISTERED NUMBER: 222946

REGISTERED OFFICE: National Beekeeping Centre
RASE
Stoneleigh Park
Kenilworth
Warwickshire CV8 2LG

CHAIRMAN: Mr D. Bragg

VICE-CHAIRMAN: Mr D. Wood

SECRETARY: Mrs J. Spon-Smith

TREASURER: Mr C. Posnett

DIRECTORS AND TRUSTEES:

Mr N Withers (resigned 16 November 2016)	Mr N Mengham (resigned 19 November 2016)	Mr S Clarkson (resigned 28 November 2016)	Ms H. Faloon (appointed on 19 November 2016)
Mr J. O. Cash (appointed 16 November 2016)	Mr D. Cockburn	Mrs J. Coleman	Mr R. Dudgeon
Mrs M. Elliott	Dr C. Erhardt	Mrs H. Faloon	Mrs L. Fancote
Mr J. Hendrie	Mr R. F. Jackman	Mr R. Jackson (resigned 18 January 2018)	Mr J. Priestley
Mr P. Letschka (resigned 24 February 2018)	Mr W. Monks	Mr. C. Morris	Mr J. Salter (appointed 8 January 2017)
Mr D. Quigley	Mr D Rea	Mr M. Roberts	Mr A. Keeler (resigned 6 July 2017)
Mr R. Smith	Mrs S. Stansfield	Mrs W Laffan (appointed 6 September 2017)	Mr A English (appointed 28 April 2018)

THE KENT BEEKEEPERS ASSOCIATION

REPORT OF THE TRUSTEES For the Year Ended 30 September 2017

GENERAL INTRODUCTION

The Trustees, who are Directors of the Company for the purposes of the Companies Act, submit their annual report and financial statements of the Kent Beekeepers Association (KBKA / the Company) for the year ended 30 September 2017. The Directors and Trustees confirm that this annual report and financial statements comply with the current Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005).

The Director's statement with regard to no audit, financial reporting standard and accounting records appear below on pages 6 and 8.

DIRECTORS' AND TRUSTEES' RESPONSIBILITIES

Company and Charity law applicable to charities in England & Wales requires the Directors and Trustees to prepare financial statements for each financial year which give a fair and true view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing these financial statements, the directors and trustees have:

- selected suitable accounting policies and applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated that applicable accounting standards have been followed
- prepared the financial statements on a going concern basis.

The Directors and Trustees have overall responsibility for ensuring that the Company has an appropriate system of controls in place both financial and otherwise. They also acknowledge that they are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They also acknowledge that they are responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

The management of the Company is the responsibility of the Directors who are elected and co-opted under the terms of the Articles of Association.

CONSTITUTION POLICIES AND OBJECTIVES

The Company is registered as a Charitable Company limited by guarantee and was set up by a Memorandum of Association.

The objectives of the Company are to advance the science of apiculture and to promote, foster and encourage education therein. This includes activities open to all for preserving the well being of bees for the benefit of all mankind.

Implementation of the objectives is the responsibility of the Council, which meets periodically during each year. Branch representatives of Council are Directors of the Company. There has been no change in this policy since the last annual report.

When reviewing the Company's policies and objectives and planning activities, the Directors confirm that they have referred to, and complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance, as published by the Charity Commission in their general guidance notes.

In furtherance of the above the Company arranges courses to encourage good beekeeping husbandry and management and sponsors all ordinary members who pass the British Beekeepers Association Basic Assessment examination in beekeeping proficiency. A great deal of effort is put into increasing public awareness of the environment, the vital importance of bees and the many benefits of honey. Beekeepers are encouraged to take the British Beekeepers Association examinations to increase both their knowledge and efficiency in the craft and encouragement is given to improve detection and treatment of bee diseases by beekeepers. Advice to the Public is also given about all sorts of bees and other flying insects.

The Council addresses relevant health and safety matters at each meeting and has assessed the major risks to which the Company is exposed. The Directors are satisfied that systems are in place to mitigate the risks and risk assessments are prepared for all events.

THE KENT BEEKEEPERS ASSOCIATION

ACHIEVEMENTS, ACTIVITIES AND DEVELOPMENT 2017

The Company had 831 fully registered members (792 in 2016) during the year to 30 September 2017.

The Company provided displays, demonstrations, information stands, a honey show and a honey-cake cooking competition at the County Showground during the Kent County Show (KCS)2017. The number of show and competition classes were successfully maintained for 2017.

KBKA plays a leading role in the organisation and sponsorship of the National Honey Show (NHS) each Autumn. A second KBKA honey show took place within the NHS and most branches hold their own honey shows.

Members and branches all hold regular meetings and also provide support and assistance to teachers in keeping bees in schools and providing bees for education. Lectures, events and training sessions with practical demonstrations on bee husbandry and hive management are also held throughout the year many branches take part in, and contribute to, local events arranged by other organisations at which they publicise beekeeping in its many aspects.

Members of the Honey Show Committee supported the 'Kent County Agricultural Society (KCAS) Living Land Event' at the Kent showground which was attended by over 2500 primary school children. The year again saw near 20 candidates taking and passing the 'the British Beekeepers Association (BBKA) 'Basic Assessment examination in beekeeping proficiency'. Some candidates passed other BBKA proficiency 'modules'.

FINANCIAL REVIEW 2017

The statement of financial activities on page 7 shows total income for the year of £63,345 (2016 £66,918). Reserves (retained funds carried forward) at market value on 30 September 2017 amounted to £215,436 (In 2016 this was £209,751).

Total expenses for the year amounted to £68,390 (2016 £62,341) and hence the net KBKA deficit before taking into account unrealised gains on investments was £5,045 (2016 Surplus of £4,576).

Unrealised gains on investments for the year amounted to £10,730 (2016 £16,560).

The total income from Apiary movements and developments and Apiary activities this year was £16,458 (£17,137 in 2016). Total expenditure on all apiary activities was £18,629 (£17,973 in 2016) hence the overall result for all apiary activities taken together was a deficit of £2,171 compared to a deficit of £836 in 2016.

The overall KBKA deficit this year is again quoted without any accruals.

INVESTMENT POWERS

The Memorandum of Association authorises the Trustees to make and hold investments using the general funds of the Company without restriction.

FUTURE DEVELOPMENTS

The Directors will continue actively to promote the objectives of the Company by organising lectures, seminars, courses show competitions and demonstrations and by producing informative leaflets etc. They consider that the present level of funding is adequate to support the continuing objectives of the Company and this is kept under regular review.

THE KENT BEEKEEPERS ASSOCIATION

TREASURER's REPORT 2017

We confirm that we have compiled the unaudited financial statements which follow in order to assist Council to fulfil their responsibilities for the preparation of the required financial statements for the year ended 30 September 2017. These financial statements and accounts have been prepared from the accounting records of the Company. They have been prepared in accordance with the Companies Act 2006 and 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 (FRS102) (effective 1 January 2015).

It is considered that the Company is exempt from audit see page 8.

The accounts of the individual Branches are each checked by an Independent Examiner at the Branch level. These consolidated accounts of The Kent Beekeepers Association are compiled from the individual 13 branch accounts and the accounts covering figures for the County on its own. The consolidated accounts are checked by another Independent Examiner.

Signed Mr J O Cash, Assistant Treasurer *JOCash* # Date *28/7/18*

Signed Mr J D Hendrie, Assistant Treasurer *JDHendrie* Date *28/7/18*

Subject to clarification re dividend gain peculiar income entry
of £500 coming along "stick" per Sergeant production of
and KBCA letter re "examination" page 3.

THE KENT BEEKEEPERS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE KENT BEEKEEPERS ASSOCIATION ('THE COMPANY')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2017.

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').

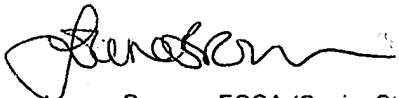
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). 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 accounting 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.



Joanne Brown – FCCA (Senior Statutory Auditor)

Sargeant Partnership

Chartered Accountants

5 White Oak Square

London Road

Swanley

Kent

BR8 7AG

Date: 25/7/18

THE KENT BEEKEEPERS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th September 2017

<u>INCOME AND ENDOWMENTS FROM</u>		2017	2016
	Note	£	£
Subscriptions		39,306	39,605
Donations		5,446	3,870
Apiary Movements & Developments & Activities		16,458	17,137
Giftaid		nil	5,014
Investments and Bank Income	2	1,047	1,292
Charifund Gain <i>Income?</i>		1,088	nil
Total		63,345	66,918
 <u>EXPENDITURE ON</u>			
Affiliation Fees, Lectures & Hall Hire	3	17,511	18,752
Publications(Beecraft)		15,538	15,495
Apiary Movements & Developments & Activities Including Courses and Education		18,629	17,973
BDI and other insurances		4,894	4,124
Depreciation	5	3,879	3,964
Administration		7,939	2,124
Total		68,390	62,341
NET DEFICIT/SURPLUS FOR THE YEAR	4	- 5,045	+4,576
Unrealised gains/(loss) on Investments	6	10,730	16,560
MOVEMENT IN FUNDS FOR THE YEAR		5,685	21,136

All activities relate to continuing operations. There is no difference between the (expenditure)/income on ordinary activities for the year stated above and its historical cost equivalent. Hence the turnover and operating surplus derive entirely from continued operations.

THE KENT BEEKEEPERS ASSOCIATION

BALANCE SHEET As at 30th September 2017

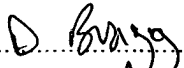
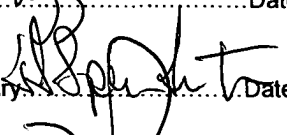
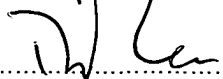
		2017	2016
	Note	£	£
FIXED ASSETS			
Equipment	5	18,596	18,800
Trophies	5	15,751	15,751
TOTAL	A	34,347	34,551
CURRENT ASSETS			
Investments	6	117,617	106,887
Stock		2,525	3,280
Debtors & Prepayments	7	2,150	2,682
Cash at Bank and in Hand		67,391	73,112
TOTAL		189,683	185,960
CURRENT LIABILITIES			
Amounts falling due within one year		8,594	10,760
NET CURRENT ASSETS	B	181,089	175,200
Total Assets Less Current Liabilities	A + B	215,436	209,751
Reserves brought forward at start of year		209,751	188,614
Movements in funds for year		5,685	21,137
Total Funds as at 30 September 2017		215,436	209,751

For the Year ending 30 September 2017 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the Company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of financial statements and accounts, which give a true and fair view of the state of affairs of the Company as at 30 September 2017.

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

These financial statements and accounts were approved by the directors and trustees on 28th July 2018 and signed on their behalf by:

Full Name	Signed	
Mr D Bragg, Chairman:		Dated 28/7/18
Mrs J Spon-Smith, Company Secretary:		Dated 28/7/18
DAVID REA		Dated 28/7/18
Director		

THE KENT BEEKEEPERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 September 2017

Note 1. ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

1.2 Company Status

The Company is a Company limited by guarantee. The members of the Company are the trustees named on Page 2. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

1.3 Fund Accounting

All the Company funds are general funds which are unrestricted funds available for use at the discretion of the trustees in furtherance of the general objectives of the Company.

1.4 Incoming Resources

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

1.5 Resources Expended

All expenditure is accounted for on a cash accounting basis.

1.6 Cashflow

The financial statements do not include a cashflow statement because the Charitable Company, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

1.7 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives at varying rates. Apiary and other equipment held by branches are considered to have negligible value. Cups and trophies donated to the association have been included in these accounts at a deemed valuation on 30 September 2003 and are not depreciated.

1.8 Directors and Trustees Remuneration

During the year no Directors or Trustees received any remuneration (2016 NIL)

During the year no Directors or Trustees received any benefits in kind (2016 NIL) with the exception of Honararia for the Secretary, Membership Secretary and Treasurer.

THE KENT BEEKEEPERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS CONTINUED

For the year ended 30 September 2017

Note 2. INVESTMENT & BANK INCOME

	2017	2016
Dividends	966	979
Interest	81	313
TOTAL	<u>1,047</u>	<u>1,292</u>

Note 3. EXPENDITURE

	2017	2016
Affiliation Fees	14,535	15,667
Lectures / HallHire	2,976	3,085
TOTAL	<u>17,511</u>	<u>18,752</u>

Note 4. OVERALL NET DEFICIT / SURPLUS FOR THE YEAR

The £5,045 deficit (Surplus £4,576 in 2016) is stated after charging depreciation of £3,879 on tangible fixed assets owned (£3,964 in 2016).

Note 5. FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2016	18,800	15,751	34,551
Plus additions	3,675	0	3,675
Sub total	22,475	15,751	38,226
Less Depreciation of	3,879	nil	<u>3,879</u>
At 30 September 2017	<u>18,596</u>	<u>15,751</u>	<u>34,347</u>

Note: The Detling Pavilion and Toilet Block were fully depreciated in earlier years. In view of the fact that the land on which they stand is not owned by the Company they do not appear in the above fixed assets statement.

Note 6. INVESTMENTS

	Listed Securities £	Unlisted Securities £	Total
At 1 October 2016	106,887	1	106,888
Unrealised gains	10,729		10,729
Total at 30 September 2017	<u>117,616</u>	<u>1</u>	<u>117,617</u>

Note (i): The listed Securities are in Charities' Common Investment Funds (M&G Charifund; BNY Mellon/Newton Global Growth and income fund and F&C Stewardship International fund).

Note (ii): The unlisted Security comprises 2,336 £1 Ordinary Shares in Beecraft Limited, a Company registered in England, representing 38.9% of the issued share capital of the company. In view of the non-marketability of the shares and the lack of any return thereon, their value is considered to be negligible.

THE KENT BEEKEEPERS ASSOCIATION

Note 7. DEBTORS & PREPAYMENTS

	2017	2016
Due Within One Year - Debtors	1,060	831
Prepayments	1,090	1,851
Total	<u>2,150</u>	<u>2,682</u>