

**The Kent Bee-Keepers' Association**  
(A company limited by guarantee)

**Annual report**  
**for the year ended 30 September 1996**

**Registered no: 238630**



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**for the year ended 30 September 1996**

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**Report of Council**  
**for the year ended 30 September 1996**

1. The members of Council submit their Report and Accounts for the year ended 30 September 1996.

2. **Review**

During the year, the company's principal activity continued to be that of the advancement of the science of apiculture and the promotion, fostering and encouraging of education therein. The results for the year and the company's financial position are shown on the attached profit and loss account and balance sheet.

3. **Fixed assets**

The movements in fixed assets are detailed in note 4 on page 7.

4. **Members**

The Association had 463 members during the year to 30 September 1996, a decrease of 47 members over the year (510 in 1995). There were 23 friends (22 in 1995), 12 retired members (10 in 1995) and 135 associate member (147 in 1995).

5. **Council**

Branch Representatives to Council are directors of the company and during the financial year 1995/96 comprised the following people: P J Baker, P G Beale, Rev H F Capener, J R Clark, Mrs A M Close, J M Crosskey, K J Ellis, R S Farrow, J Fitton, A C Girdler, Mrs J Gillard, M Hancock, J D Hendrie, P F W Hutton, A Knight, N Mengham, N D Mercier, Mrs A M Merritt, G Munro, M Nicholson, Dr P Oldreive, M Scott and C Watson.

In addition the following were directors at the beginning of the year but ceased to be so on the dates given: G H Goodyear (16.11.95), Mrs J N S Lea (2.12.95), T S Tong (20.11.95) and R J Turk (15.7.96).

The Council of the Association held 4 meetings during the year with an average attendance of 22.

6. **Responsibilities of directors**

Company law requires the Branch representatives as the directors of the Association to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**7. Annual General Meeting**

This was held at the Margaret Calder Pavilion, Kent County Agricultural Showground, Detling, on 15 June 1996 at 2.30 pm and was attended by 22 members. The meeting was followed by a talk entitled "Through the swarming season" by John Powell.

**8. Activities**

Most of the fourteen branches hold monthly meetings in the beekeeping season with educational demonstrations and a programme of lectures during the winter. The Association organised two seminars on disease recognition and treatment. The Bee Selection Committee assisted restocking with bees for members who had lost them through varroa infestation. Many branches publicise beekeeping by contributing exhibits at local events and/or holding honey shows. The Association actively continued its scheme to assist teachers with bees in schools. Exhibits and demonstrations were staged at the Kent County Agricultural Show.

By order of the board

A handwritten signature in black ink, appearing to read 'J W Cowan', with a long horizontal stroke extending to the right.

**John W Cowan**  
Honorary General Secretary

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**Profit and loss account**  
**for the year ended 30 September 1996**

	Note	1996 £	1995 £
<b>Turnover and investment income</b>			
Subscriptions		11,188	11,599
Donations		3,232	842
Investments		1,809	1,809
		<u>16,229</u>	<u>14,250</u>
<b>Operating expenses</b>			
Administrative expenses		(11,028)	(11,946)
Events and activities		(735)	(1,288)
		<u></u>	<u></u>
<b>Profit on ordinary activities</b>	1	4,466	1,016
(Taxation nil)			
<b>Retained profit brought forward</b>		19,436	18,420
		<u></u>	<u></u>
<b>Retained profit carried forward</b>		23,902	19,436
		<u></u>	<u></u>

**Statement of total recognised gains and losses**

Profit on ordinary activities		4,466	1,016
Profit/(loss) on Education fund	2	35	(214)
Profit/(loss) on Calder Bequest fund	3	22	(87)
		<u></u>	<u></u>
<b>Total recognised gains relating to the year</b>		4,523	715
		<u></u>	<u></u>

All amounts relate to continuing activities.

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**Balance sheet**  
**at 30 September 1996**

	Note	1996 £	£	1995 £	£
<b>Fixed assets</b>					
Tangible assets	4		1,312		383
Investments	5		7,145		6,910
			<u>8,457</u>		<u>7,293</u>
<b>Current assets</b>					
Stocks	6	529		662	
Debtors	7	191		926	
Cash at bank and in hand		22,053		18,692	
		<u>22,773</u>		<u>20,280</u>	
<b>Creditors: amounts falling due within one year</b>	8	<u>3,574</u>		<u>4,440</u>	
<b>Net current assets</b>			<u>19,199</u>		<u>15,840</u>
<b>Net assets</b>			<u>27,656</u>		<u>23,133</u>
<b>Reserves</b>					
Profit and loss account	9		23,902		19,436
Education fund	2		1,134		1,099
Calder Bequest fund	3		2,620		2,598
			<u>27,656</u>		<u>23,133</u>

The directors have taken advantage of the exemption conferred by s249A(1) not to have these accounts audited and confirm that no notice has been deposited under s249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for ensuring that:

- i The company keeps accounting records which comply with s221 of the Companies Act 1985, and
- ii The accounts give a true and fair view of the state of the affairs of the company as at 30 September 1996 and of its profit or loss for the year then ended in accordance with the requirements of s226, and which otherwise comply with the requirements of the Companies Act 1985 relating to accounts, so far as applicable to the company.

The financial statements were approved by the board of directors on 28 May 1997 and signed on their behalf by:-



**B S Farrow**  
**Director**

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**Principal accounting policies**

The accounts have been prepared in accordance with applicable Accounting Standards in the United Kingdom. A summary of the more important accounting policies, which have been applied consistently, is set out below:

**Basis of accounting**

The accounts are prepared in accordance with the historical cost convention.

**Depreciation**

Depreciation of tangible fixed assets is provided on a straight line basis to write off the full cost of each asset over its estimated useful life at varying rates. Apiary and other equipment held by branches are considered to have negligible value.

**Stocks on hand**

Stock of Badges, literature and stationery are shown at the lower of cost and net realisable value.

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**Notes to the financial statements**  
**for the year ended 30 September 1996**

**1. Profit on ordinary activities**

	1996 £	1995 £
Profit is stated after charging:		
Depreciation of fixed assets	443	277
	<u>      </u>	<u>      </u>

**2. Education fund**

	1996 £	1995 £
Investment income	35	30
Income from events and activities	-	147
Expenses	-	(391)
	<u>      </u>	<u>      </u>
	35	(214)
Balance brought forward	1,099	1,313
	<u>      </u>	<u>      </u>
Balance carried forward	1,134	1,099
	<u>      </u>	<u>      </u>

**3. Calder Bequest fund**

	1996 £	1995 £
Investment income	105	118
Expenses	(83)	(205)
	<u>      </u>	<u>      </u>
	22	(87)
Balance brought forward	2,598	2,685
	<u>      </u>	<u>      </u>
Balance carried forward	2,620	2,598
	<u>      </u>	<u>      </u>



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**Notes to the financial statements**  
**for the year ended 30 September 1996**

**4. Tangible fixed assets**

	Miscellaneous equipment £
<b>Cost</b>	
At 1 October 1995	751
Additions	<u>1,372</u>
<b>At 30 September 1996</b>	<u><b>2,123</b></u>
<b>Depreciation</b>	
At 1 October 1995	368
Charge for year	<u>443</u>
<b>At 30 September 1996</b>	<u><b>811</b></u>
<b>Net book value</b>	
<b>At 30 September 1996</b>	<u><u><b>1,312</b></u></u>
 At 30 September 1995	 <u><u>383</u></u>

**Note:** The Detling Pavilion and Toilet Block were fully depreciated in earlier years in view of the uncertainty of their useful lives and the fact that land on which they stood is not owned by the Company.

**5. Fixed assets - investments**

	1996 £	1995 £
Quoted investments at cost	2,001	2,001
Deposits	5,143	4,908
Unquoted investment	<u>1</u>	<u>1</u>
	<u><b>7,145</b></u>	<u><b>6,910</b></u>
 Market value of Quoted investments	 <u><u><b>15,857</b></u></u>	 <u><u><b>15,372</b></u></u>

**Note:** The Unquoted investment comprises 2326 £1 ordinary shares in Beecraft Limited, a company registered in England, representing 38.9% of the issued capital in 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.

**6. Stocks**

	1996 £	1995 £
Finished goods and goods for resale	<u><b>529</b></u>	<u><b>662</b></u>

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**Notes to the financial statements**  
**for the year ended 30 September 1996**

**7. Debtors**

	1996 £	1995 £
Other debtors	191	926
	<u>          </u>	<u>          </u>

**8. Creditors: amounts falling  
due within one year**

	1996 £	1995 £
Accruals	3,574	4,440
	<u>          </u>	<u>          </u>

**9. Profit and loss account**

	1996 £	1995 £
Accumulated profits were held as follows:		
By: Branches	18,528	16,357
County	5,374	3,079
	<u>          </u>	<u>          </u>
	<u>23,902</u>	<u>19,436</u>

**10. Charitable status**

The Company is a registered charity under number 222946.