

(A Charitable Company Limited by Guarantee)

**THE KENT BEEKEEPERS ASSOCIATION**

**COMPANY 238630**

**DIRECTORS & TRUSTEES REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2015**

<b>CONTENTS</b>	<b>Page</b>
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
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 2015

**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 A. Keeler	Mr J. Priestley
Mr W. Monks	Mr R. F. Jackman
Mr M. Roberts	Mr D. Cockburn
Mr P. Letschka	Mrs L. Fancote
Mr D. Quigley	Mr. C. Morris
Dr C. Erhardt	Mrs S. Stansfield
Mr J. Hendrie	Mr D Rea
Mrs J. Coleman	Mr R. Jackson
Mr N. Withers	Mr R. Dudgeon
Mr S. Clarkson	Mr R. Smith
Mr N. Mengham	

## **THE KENT BEEKEEPERS ASSOCIATION**

### **REPORT OF THE TRUSTEES**

For the Year Ended 30 September 2015

#### **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 2015. 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.

## **THE KENT BEEKEEPERS ASSOCIATION**

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.

### **ACHIEVEMENTS , ACTIVITIES AND DEVELOPMENT**

The Company had 816 fully registered members (833 in 2014) during the year to 30 September 2015, a decrease of 17 members.

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)2015. The number of show and competition classes were successfully maintained for 2015.

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 also 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

KBKA 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 30 candidates taking and passing the 'the British Beekeepers Association (BBKA) 'Basic Assessment examination in beekeeping proficiency'. Some candidates passed the BBKA proficiency 'modules'.

## **THE KENT BEEKEEPERS ASSOCIATION**

### **FINANCIAL REVIEW**

The statement of financial activities on page 7 shows total income for the year of £72,191 (2014 £66,196). Reserves (retained funds carried forward) at market value on 30 September 2015 amounted to £188,614 (2014 £179,070).

Total expenses for the year amounted to £64,570 (2014 £56,360) and hence the net KBKA surplus before taking into account unrealised gains on investments was £7,622 (2014 £9,836).

Unrealised gains on investments for the year amounted to £1,922 (2014 £8,805).

The total income from Apiary movements and developments and Apiary activities this year was £17,849 (£17,043 in 2014) ie £806 more than for 2014. Total expenditure on all apiary activities was £20,466 (£11,037 in 2014) hence the overall result for all apiary activities taken together was a deficit of £2,617 compared to a surplus of £6,006 in 2014.

The overall KBKA surplus 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**

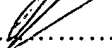
The Directors will continue actively to promote the objectives of the Company by organising lectures, seminars, courses show competitions and demonstrations and by producing informative leaflets etc. They consider that the present level of funding is adequate to support the continuing objectives of the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

### **TREASURER's REPORT**

I confirm that I 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 2015. 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 the Financial Reporting Standard for smaller entities (effective April 2008) and applicable to companies subject to the small companies regime.

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 C. Posnett Treasurer..........Date.....03/06/2016.....

## THE KENT BEEKEEPERS ASSOCIATION

### REPORT OF THE INDEPENDENT EXAMINER TO THE KENT BEEKEEPERS ASSOCIATION

I have examined the books and papers of the Kent Beekeepers Association and in my view the Statements and Accounts herein give a true and fair record of the affairs of the Association for the year ending 30th September 2015

This report on the Statements and Accounts of the Kent Beekeepers Association herein relates to examinations carried out by me

- 1 as required in the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (revised 2005) and
- 2 in accordance with the Companies Act 2006 and in accordance with the provisions of the Financial Reporting Standard for smaller entities (effective April 2008) and applicable to companies subject to the small companies regime.

It is noted that The Directors consider that the Company is exempt from audit see page 8.

In connection with my examination no matter has come to my attention

- 1 which gives reasonable cause to believe that in any material respect the requirements :
  - to keep accounting records in accordance with the Companies Act 2006
  - to keep accounting records in accordance with requirements of the Charities Act 2006 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 and accounts to be reached

Signed

Full Name CHRIS COURTNEY Address SHIRELANDS BR6 7PP

Dated 4 JUNE 2016

### DIRECTORS & TRUSTEES APPROVAL

THIS REPORT and the subsequent FINANCIAL STATEMENTS were approved by the Directors and Trustees on 4th June 2016 Date and signed on their behalf by:

Full Name

Signed

Mr D Bragg

Chairman

D. Bragg

Dated

4th June 2016

Mrs J Spon-Smith

Company Secretary

J. Spon-Smith

Dated

4th June 2016

MR S CLARKSON

Director

S. Clarkson

Dated

4th JUNE 2016

# THE KENT BEEKEEPERS ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th September 2015

<u>GROSS TURNOVER AND INVESTMENT INCOME</u>		2015	2014
	Note	£	£
Subscriptions <i>inc extra BDI</i>		39,673	38,512
Donations		8,319	4,565
Apiary Movements & Developments & Activities		17,849	17,043
Giftaid		5,222	5,083
Investments and Bank Income	2	1,128	993
<b>Total</b>		<b>72,192</b>	<b>66,196</b>
 <u>EXPENDITURE</u>			
Affiliation Fees, Lectures & Hall Hire	3	18,574	17,251
Publications(Beecraft)		15,372	15,634
Apiary Movements & Developments & Activities Including Courses and Education		20,466	11,037
BDI and other insurances		4,838	4,041
Depreciation	5	3,142	3,504
Administration		2,177	4,893
<b>Total</b>		<b>64,570</b>	<b>56,360</b>
<b>NET SURPLUS FOR THE YEAR</b>	4	<b>7,622</b>	<b>9,836</b>
Unrealised gains/(loss) on Investments	6	1,922	8,805
<b>MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>9,544</b>	<b>18,641</b>

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 2015

		2015	2014
	Note	£	£
<b>FIXED ASSETS</b>			
Equipment	5	15,377	16,450
Trophies	5	8,789	15,751
<b>TOTAL</b>		<u>24,166</u>	<u>32,201</u>
 <b>CURRENT ASSETS</b>			
Investments	6	90,327	87,459
Stock		865	1,083
Debtors & Prepayments	7	2,483	6,032
Cash at Bank and in Hand		77,692	64,580
<b>TOTAL</b>		<u>171,367</u>	<u>159,154</u>
 <b>CURRENT LIABILITIES</b>			
Amounts falling due within one year		6,920	12,285
 <b>NET CURRENT ASSETS</b>		<u>164,448</u>	<u>146,869</u>
 <b>TOTAL ASSETS &amp; RESERVES</b>		<u>188,614</u>	<u>179,070</u>
 Reserves brought forward at start of year		179,070	160,429
Movements in funds for year		9,544	18,641
 <b>Total Reserves as at 30 September 2015</b>		<u>188,614</u>	<u>179,070</u>

For the Year ending 30 September 2015 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 2013.

These accounts have been prepared in accordance with the provisions of the Financial Reporting Standard for smaller entities (effective April 2008) and applicable to companies subject to the small companies regime.

These financial statements and accounts were approved by the directors and trustees on 2nd June 2016 and signed on their behalf by:

Full Name

Signed

Mr D Bragg Chairman..... *D. Bragg* ..... Dated *4th June 2016*

Mrs J Spon-Smith Company Secretary..... *J. Spon-Smith* ..... Dated *4th June 2016*

Director *MR S CLARKSON*..... *S. Clarkson* ..... Dated *4TH JUNE 2016*



## **THE KENT BEEKEEPERS ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 30 September 2015

#### **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, and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in 2005 and applicable accounting standards.

##### **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 for Smaller Entities (effective April 2008).

##### **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 (2012 NIL)  
During the year no Directors or Trustees received any benefits in kind (2012 NIL)  
with the exception of Honararia for the Secretary, Membership Secretary and Treasurer and County Independent Examiner.

# THE KENT BEEKEEPERS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

For the year ended 30 September 2015

### Note 2 INVESTMENT & BANK INCOME

Dividends	935	
Interest	<u>193</u>	
<b>TOTAL</b>	<b><u>1,128</u></b>	<b><u>993</u></b>

### Note 3 EXPENDITURE

Affiliation Fees	15,111	
Lectures	2,226	
Hall Hire	1,237	
Other	<u>0</u>	
	<b><u>18,574</u></b>	<b><u>17,251</u></b>

### Note 4 OVERALL NET SURPLUS FOR THE YEAR

The £7,622 surplus (£9,836 in 2014) is stated after charging depreciation of tangible fixed assets owned. This year depreciation was £3,142 (£3,504 in 2014).

### Note 5 FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2014	16,450	15,751	32,201
Plus Additions	<u>1,874</u>	<u>0</u>	<u>1,874</u>
Sub total	18,324	15,751	34,075
Less Depreciation of	<u>3,142</u>	<u>nil</u>	<u>3,142</u>
<b>At 30 September 2015</b>	<b><u>15,182</u></b>	<b><u>8,789</u></b>	<b><u>23,971</u></b>

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 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
<b>Market Value:</b>	£	£	£
At 1 October 2014	87,459	1	87,460
Unrealised gains	<u>2,868</u>		<u>2,868</u>
<b>Total at 30 September 2015</b>	<b><u>90,327</u></b>	<b><u>1</u></b>	<b><u>90,328</u></b>

### **THE KENT BEEKEEPERS ASSOCIATION**

- (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).
- (ii) The unlisted Securities comprise 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.

#### **Note 7. DEBTORS & PREPAYMENTS**

	<b>2015</b>	<b>2014</b>
Due Within One Year - Debtors	<b>2,483</b>	<b>6,032</b>
Prepayments	<b>0</b>	<b>0</b>
<b>Total</b>	<b><u>2,483</u></b>	<b><u>6,032</u></b>