

(A Charitable Company Limited by Guarantee)

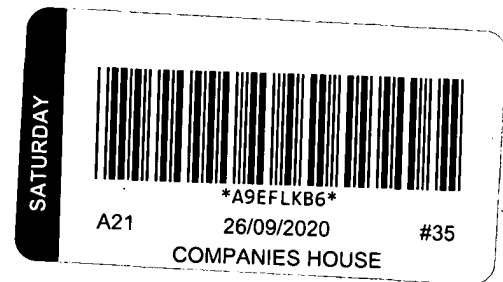
THE KENT BEE-KEEPERS ASSOCIATION

COMPANY 238630

DIRECTORS & TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30 SEPTEMBER 2019



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THE KENT BEEKEEPERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2019

COMPANY REGISTERED NUMBER: 238630

CHARITY REGISTERED NUMBER: 222946

REGISTERED OFFICE: 26 Coldharbour Lane
Hildenborough
Tonbridge
Kent TN11 9JT

CHAIRMAN: Mr D. Cockburn

VICE-CHAIRMAN: Mr R Jackman

SECRETARY: Mr S Clarkson (appointed 15 February 2019)

TREASURER: Mr J. D. Hendrie

DIRECTORS AND TRUSTEES:

Mr D. Cockburn	Mrs J. Coleman	Mr R. Dudgeon	Mr J. Cash
Mrs M. Elliott	Mrs L. Fancote	Mr R. Jackman	Mr J. Priestley (resigned 22 November 2019)
Mr C. Morris (resigned 15 June 2019)	Mr J. Salter (resigned 23 November 2019)	Mr D Rea	Mr R. Smith
Mrs S. Stansfield	Mrs W Laffan	Dr C. Erhardt (resigned 1 October 2018)	Mrs H. Faloon (resigned 28 February 2019)
Mr R. Jackson (resigned 18 January 2018)	Mr P. Letschka (resigned 24 February 2018)	Mr J D Hendrie (appointed 23 November 2019)	Mr D. Quigley (resigned 18 November 2018)
Mr M. Roberts (resigned 8 November 2018)	Mr A English (appointed 28 April 2018)	Mr D. Hendry (appointed 8 November 2018)	Mr D. Chiloane (appointed 20 November 2018)
Mr D. Leach (resigned 23 November 2019)	Mr K. Underwood (appointed 21 November 2018)	Miss S. Day (appointed 24 November 2018)	Mrs S. Knights (appointed 8 January 2019)
Mr C. Hayward (resigned 31 December 2019)	Mr K. Fletcher (appointed 2 March 2019)	Mr P Carroll (resigned 23 November 2019)	Mr D Wood (appointed 23 November 2019)

THE KENT BEEKEEPERS ASSOCIATION

Mr M Lindsay

(appointed 23 November 2019)

Mr V Webb

(appointed 2 January 2020)

Mr S Clarkson

(appointed 23 November 2019)

Ms S Basse

(appointed 15 February 2020)

Mr G Jenkins

(appointed 23 June 2020)

THE KENT BEEKEEPERS ASSOCIATION

REPORT OF THE TRUSTEES For the Year Ended 30 September 2019

GENERAL INTRODUCTION

The Trustees, who are Directors of the Company for the purposes of the Companies Act 2006, submit their annual report and financial statements of the Kent Beekeepers Association (KBKA / the Company) for the year ended 30 September 2019. 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".

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 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 promote and further the craft of beekeeping;
- To support and encourage good beekeeping husbandry, management and education by arranging courses and sponsoring examination in beekeeping proficiency;
- To advance the science of apiculture and promote awareness of the public of the importance of bees in the environment;

These objectives have been updated after the last annual report.

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.

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 2011 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 Assessments and examinations 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 KENT BEEKEEPERS ASSOCIATION

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 2019

The Company had 743 fully registered members (805 in 2018) during the year to 30 September 2019.

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) 2019. The number of show and competition classes were successfully maintained for 2019.

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 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 saw near 20 candidates taking and passing the 'the British Beekeepers Association (BBKA) 'Assessments and examinations in beekeeping proficiency'.

FINANCIAL REVIEW 2019

The statement of financial activities on page 7 shows total income for the year of £101,917 (2018 £95,757). Reserves (retained funds carried forward) at market value on 30 September 2019 amounted to £234,209 (In 2018 this was £225,759).

Total expenses for the year amounted to £95,000 (2018 £86,948) and hence the net KBKA surplus before taking into account unrealised gains on investments was £6,917 (2018 Surplus of £8,809).

Unrealised gains on investments for the year amounted to £1,533 (2018 £1,514).

The total income from Apiary movements and developments and Apiary activities this year was £33,382 (£21,957 in 2018). Total expenditure on all apiary activities was £44,787 (£37,361 in 2018) hence the overall result for all apiary activities taken together was a deficit of £11,405 compared to a deficit of £15,404 in 2018.

The overall KBKA surplus this year is again quoted without any accruals other than the accountancy accrual.

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 2019

It is confirmed that the unaudited financial statements which follow have been compiled to assist Council to fulfil their responsibilities for the preparation of the required financial statements for the year ended 30 September 2019. 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 D Hendrie, Treasurer *J D Hendrie* Date *12 Sept 2020*

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 2019.

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').

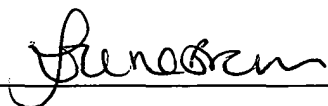
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act').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



Date 15/9/2020

Joanne Brown – FCCA

Sargeant Partnership

Chartered Accountants

5 White Oak Square

London Road

Swanley

Kent

BR8 7AG

THE KENT BEEKEEPERS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES For the year ended 30th September 2019

<u>INCOME AND ENDOWMENTS FROM</u>		2019	2018
	Note	£	£
Subscriptions		49,574	47,433
Donations		4,832	8,075
Apiary Movements & Developments & Activities		33,382	21,957
Gift Aid		8,193	4,942
Charifund Investments and Bank Income	2	-64	2,076
Sale of F&C Fund Management		-	11,274
Sale of BNY Units		6,000	-
Total		101,917	95,757
<u>EXPENDITURE ON</u>			
Affiliation Fees, Lectures & Hall Hire	3	4,420	5,099
Publications (Beecraft)		15,978	14,927
Apiary Movements & Developments & Activities Including Courses and Education & Capitation		44,787	37,361
BDI and other insurances		2,969	4,553
Depreciation	5	2,175	9,073
Administration	8	24,671	15,935
Total		95,000	86,948
NET DEFICIT/SURPLUS FOR THE YEAR	4	6,917	8,809
Unrealised gains/(loss) on Investments	6	1,533	1,514
MOVEMENT IN FUNDS FOR THE YEAR		8,450	10,323

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 2019

		2019	2018
FIXED ASSETS	Note	£	£
Equipment	5	16,264	13,695
Trophies	5	15,751	15,751
TOTAL	A	<u>32,015</u>	<u>29,446</u>
CURRENT ASSETS			
Investments	6	120,664	119,131
Stock		2,948	3,475
Debtors & Prepayments	7	2,485	4,708
Cash at Bank and in Hand		86,745	79,213
TOTAL		<u>212,842</u>	<u>206,527</u>
CURRENT LIABILITIES			
Amounts falling due within one year		10,648	10,214
NET CURRENT ASSETS	B	<u>202,194</u>	196,313
Total Assets Less Current Liabilities	A + B	<u>234,209</u>	<u>225,759</u>
Reserves brought forward at start of year		225,759	215,436
Movements in funds for year		8,450	10,323
Total Funds as at 30 September 2019		<u>234,209</u>	<u>225,759</u>

For the Year ending 30 September 2019 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 2019.

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 - 2020
and signed on their behalf by:

Full Name	Signed		
Mr D Cockburn, Chairman.....	<i>DH Cockburn</i>	Dated.....	12/09/2020
Mr S Clarkson, Company Secretary.....	<i>S. Clarkson</i>	Dated.....	12/09/2020
Mr J D Hendrie... Director	<i>J D Hendrie</i>	Dated.....	12 September 2020

THE KENT BEEKEEPERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 September 2019

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 (2018 NIL)

During the year no Directors or Trustees received any benefits in kind (2018 NIL) with the exception of Honararia for the Secretary, Membership Secretary and Treasurer.

Trustees Expenses

The trustees received £2,546 (2018 £408.40) in expenses during the year.

THE KENT BEEKEEPERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS CONTINUED

For the year ended 30 September 2019

Note 2. INVESTMENT & BANK INCOME

	2019	2018
Dividends	-194	1,981
Interest	130	95
TOTAL	<u>-64</u>	<u>2,076</u>

Note 3. EXPENDITURE

	2019	2018
Affiliation Fees	-	840
Lectures / Hall Hire	4,420	4,259
TOTAL	<u>4,420</u>	<u>5,099</u>

Note 4. OVERALL NET DEFICIT / SURPLUS FOR THE YEAR

The £6,917 surplus (Surplus £8,809 in 2018) is stated after charging depreciation of £2,175 on tangible fixed assets owned (£9,073 in 2018).

Note 5. FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2018	13,695	15,751	29,446
Plus additions	4,744	nil	4,744
Sub total	18,439	15,751	34,190
Less Depreciation of	2,175	nil	<u>2175</u>
At 30 September 2019	<u>16,264</u>	<u>15,751</u>	<u>32,015</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 2018	119,130	1	119,131
Unrealised gains	1,533		1,533
Total at 30 September 2019	<u>120,663</u>	<u>1</u>	<u>120,664</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

	2019	2018
Due Within One Year - Debtors	1,385	3,613
Prepayments	1,101	1,095
Total	<u>2,486</u>	<u>4,708</u>

Note 8. ADMINISTRATION

The increased administration costs include one-off payments of £4824 for legal advice received during the year.