

THE KENT BEEKEEPERS ASSOCIATION
(A Charitable Company Limited by Guarantee)

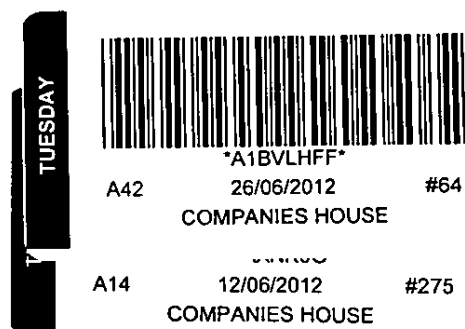
COMPANY 238630

DIRECTORS & TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30 SEPTEMBER 2011

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THE KENT BEEKEEPERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2011

COMPANY REGISTERED NUMBER: 238630

CHARITY REGISTERED NUMBER: 222946

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

CHAIRMAN: C WATSON
VICE-CHAIRMAN: D J WOOD
SECRETARY: J SPON- SMITH
TREASURER: J O CASH

DIRECTORS AND TRUSTEES:

DIRECTORS AND TRUSTEES:

B ADAMS	J C AUDSLEY
S CLARKSON	J COLEMAN
M DEER	Dr C C ERHARDT
L C FANCOTE	S FARMER
M FOUNTAIN	R F JACKMAN
R A JACKSON	N MENGHAM
C MORRIS	W S MUNDY
S V NEW	B H PALMER
D REA	K SALMONS
R A H SMITH	F A VINCENT
N WITHERS	J H WASSELL

THE KENT BEEKEEPERS ASSOCIATION

REPORT OF THE TRUSTEES For the Year Ended 30 September 2011

GENERAL INTRODUCTION

The Trustees, who are Directors of the association for the purposes of the Companies Act, submit their annual report and financial statements of the Kent Beekeepers Association for the year ended 30 September 2011. 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 and on page 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 association and of the surplus or deficit of the association 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 association 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 1985. They also acknowledge that they are responsible for safeguarding the assets of the association 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 association 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 association is registered as a Charitable Company limited by guarantee and was set up by a Memorandum of Association

The objectives of the association 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

THE KENT BEEKEEPERS ASSOCIATION

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

When reviewing the association'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 association 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 association 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 association had 740 fully registered members (656 in 2010) during the year to 30 September 2011, an increase of 84 members compared with an increase of 117 members in the previous year. In addition there were a total of 397 non voting members (410 in 2010) comprising 140 friends (177 in 2010), 255 partner members (229 in 2010) and 2 junior members (4 in 2010).

The association provided displays, demonstrations, information stands, and sponsored a photographic competition at the County Showground for three days during the Kent County Show. KBKA also plays a leading role in the organisation and sponsorship of the National Honey Show each Autumn. Members and branches provide support and assistance to teachers in keeping bees in schools and providing bees for education.

KBKA supported the 'Kent County Agricultural Society Living Land Event' at the Kent showground which was attended by over 3000 school children.

The year saw 24 candidates taking and passing the 'the British Beekeepers Association Basic Assessment examination in beekeeping proficiency'.

There are twelve branches covering the County and they all hold regular meetings with practical training demonstrations on bee husbandry and hive management. Lectures are also held throughout the year. Many branches take part in, and contribute to, local events at which they publicise beekeeping in its many aspects. Most branches hold their own honey shows.

THE KENT BEEKEEPERS ASSOCIATION

FINANCIAL REVIEW

The statement of financial activities on page 7 shows total income for the year of £62,240 (2010 £46,953). Reserves (retained funds carried forward) at market value on 30 September 2011 amounted to £124,992 (2010 £125,145).

Total expenses for the year amounted to £60,373 (2010 £27,642) and hence the net surplus before taking into account unrealised gains on investments was £1,867 (2010 £19,311).

The surplus this year is quoted without any accruals which are no longer needed and which increased the 2010 surplus after taking into account a review of prior years accounts.

New categories of income and expenditure have been identified and included for the first time this year to show Apiary movements and developments and apiary activities. This year the figures show that a deficit of £6,099 was incurred for overall Apiary Activities see Note 2.

Unrealised losses on investments for the year amounted to £2,020 (2010 £2,592 gain).

INVESTMENT POWERS

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

FUTURE DEVELOPMENTS

The Directors will continue actively to promote the objectives of the association by organising lectures, seminars, courses 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 association and this is kept under regular review

TREASURER'S REPORT

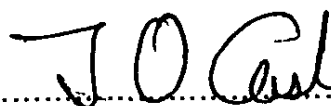
I confirm that I have compiled the unaudited financial statements which follow in order to assist Council to fulfil their responsibilities for the preparation of the required financial statements for the year ended 30 September 2011. These financial statements have been prepared from the accounting records of the association.

The financial statements have been prepared in accordance with the special provisions of Part IV of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

It is considered that the Association is exempt from audit under Section 249A(1) of the Companies Act 1985

The accounts of 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 branch accounts and the accounts covering figures for the County income and expenditure dealt with centrally.

Signed Mr J O Cash Treasurer.....



Date... 30.6 May 2012

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 2011

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 special provisions of Part IV of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

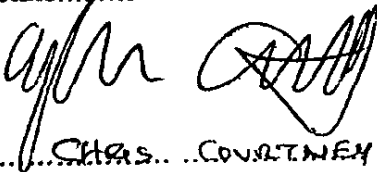
It is noted that The Directors consider that the association is exempt from audit under Section 249A(1) of the Companies Act 1985.

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 1985 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.....



Address. Shirclands, Rock Hill.
B66 7PP.

Dated

30 May 2012

DIRECTORS & TRUSTEES APPROVAL

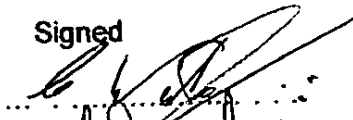
THIS REPORT and the subsequent FINANCIAL STATEMENTS were approved by the Directors and Trustees on... ..th June 2012 and signed on their behalf by.

Full Name

Signed

Mr C Watson

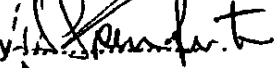
Chairman



Dated. 2/6/... .. 2012.

Mrs J Spon-Smith

Association Secretary



Dated 2nd June 2012



Director

ROBERT SMITH

Dated. 2-6-2012 2012

THE KENT BEEKEEPERS ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
For the Year Ended 30 September 2011

		2011	2010
		£	£
GROSS TURNOVER AND INVESTMENT INCOME			
	Note		
Subscriptions		31,951	29,753
Donations		5,398	2,775
Apiary movements & developments	2	9,100	-
Gift Aid		4,668	4,231
Investment & Bank Income	3	1,711	1,748
Apiary activities	2	<u>9,412</u>	<u>8,446</u>
TOTAL INCOME		<u>62,240</u>	<u>46,953</u>
EXPENDITURE			
Affiliation Fees, Lectures & Hall Hire	4	14,642	1,253
Publications (Beecraft)		13,135	12,466
Apiary movements & developments	2	18,383	-
BDI & other Insurances		3,084	2,276
Depreciation	6	1,797	1,729
Administration		3,104	3,048
Apiary activities	2	6,228	6,870
TOTAL EXPENDITURE		<u>60,373</u>	<u>27,642</u>
NET SURPLUS FOR THE YEAR	5	1,867	19,311
Unrealised (loss)/gain on Investments	7	(2,020)	2,592
Loss on disposal of Equipment		<u>-</u>	<u>(307)</u>
MOVEMENTS IN FUNDS FOR YEAR		<u>(153)</u>	<u>21,596</u>

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. The association has made no acquisitions nor discontinued any operations within the meaning of reporting Standard 3 during the period. Hence turnover and operating surplus derive entirely from continued operations.

THE KENT BEEKEEPERS ASSOCIATION

BALANCE SHEET

As at 30 September 2011

	See Note	2011 £	2010 £
FIXED ASSETS			
Equipment	6	9,136	7,646
Trophies	6	<u>15,101</u>	<u>15,101</u>
TOTAL		<u>24,237</u>	<u>22,747</u>
CURRENT ASSETS			
Investments	7	57,778	59,006
Stocks		350	940
Debtors & prepayments	8	438	1,437
Cash at Bank and In Hand		<u>52,785</u>	<u>50,544</u>
TOTAL		<u>111,351</u>	<u>111,927</u>
CURRENT LIABILITIES			
Amounts falling due within one year	9	10,596	9,529
NET CURRENT ASSETS		<u>100,755</u>	<u>102,398</u>
TOTAL ASSETS & RESERVES		<u>124,992</u>	<u>125,145</u>
 Reserves at 1st October 2010		125,145	103,549
Movement in Funds for the year		<u>(153)</u>	<u>21,596</u>
 Reserves at 30 th September 2011		<u>124,992</u>	<u>125,145</u>

THE KENT BEEKEEPERS ASSOCIATION

For the Year ending 30 September 2011 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 2011

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 2012 and signed on their behalf by

Full Name

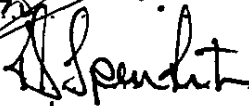
Signed

Mr C Watson Chairman



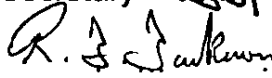
Dated 24-6-12

Mrs J Spon-Smith Company Secretary



Dated 24 June 2012

Mr R Jackman Director



Dated 25th June 2012 . . .

THE KENT BEEKEEPERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 September 2011

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 Association Status

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

1.3 Fund Accounting

All the Association 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 Association.

1.4 Incoming Resources

All incoming resources are included in the Statement of Financial Activities when the Association 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 Association, 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 (2010 NIL)
During the year no Directors or Trustees received any benefits in kind (2010 NIL)
with the exception of Honarara for the Secretary, Membership Secretary and Treasurer and Independent Examiner.

THE KENT BEEKEEPERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

For the Year Ended 30 September 2011

	2011	2010
2 APIARY INCOME & EXPENDITURE		
Income		
Apiary movements & developments		
Dartford	9,100	-
Apiary activities - branches & county	<u>9,412</u>	<u>8,446</u>
	<u>18,412</u>	<u>8,446</u>
Expenditure		
Apiary movements & developments		
Dartford	10,344	
Mid Kent	1,493	
Sidcup	<u>6,546</u>	
	18,383	-
Apiary activities - branches & county	<u>6,228</u>	<u>6,870</u>
	<u>24,611</u>	<u>6,870</u>
Net (loss)/ surplus on apirary activities	<u>(6,099)</u>	<u>1,576</u>
3 INVESTMENT INCOME	£	£
Dividends	1,481	1,582
Interest	<u>230</u>	<u>166</u>
TOTAL	<u>1,711</u>	<u>1,748</u>
4 EXPENDITURE		
Affiliation Fees	10,551	
Lectures	1,294	
Hall Hire	1,668	
Other	<u>1,129</u>	<u> </u>
	<u>14,642</u>	<u>11,753</u>

5 OVERALL NET SURPLUS FOR THE YEAR

The £1,867 surplus (£19,311 in 2010) is stated after charging depreciation of tangible fixed assets owned. This year depreciation is £1,797 (£1,729 in 2010)

As mentioned in the financial report above, the 2010 surplus is quoted after taking into account a review of prior years accounts and removal of provisions and accruals no longer required

THE KENT BEEKEEPERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS CONTINUED

For the Year Ended 30 September 2011

6 FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2010	7,646	15,101	22,747
Plus Additions	1,490		1,490
Less Depreciation	<u>(1,797)</u>		<u>(1,797)</u>
At 30 September 2011	<u>7,339</u>	<u>15,101</u>	<u>22,440</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 the land on which they stand is not owned by the association they do not appear in the above fixed assets statement

7 INVESTMENTS

	Listed Securities £	Unlisted Securities £	Total £
Market Value: At 1 October 2010	59,005	1	59,006
Units purchased	792		792
Unrealised gains/(losses)	<u>(2,020)</u>	<u>-</u>	<u>(2,020)</u>
Total at 30 September 2011	<u>57,777</u>	<u>1</u>	<u>58,570</u>

- (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 (=£1.00)

8 DEBTORS

	2011	2010
Due Within One Year - Debtors	308	-
Prepayments	<u>130</u>	<u>1,437</u>
Total	<u>438</u>	<u>1,437</u>

9 CREDITORS

	2011	2010
Amounts Falling Due Within One Year		
Creditors	7,319	2,994
Payments in advance	3,277	2,290
HMRC error	<u>-</u>	<u>(4,245)</u>
Total	<u>10,596</u>	<u>9,529</u>