

(A Charitable Company Limited by Guarantee)

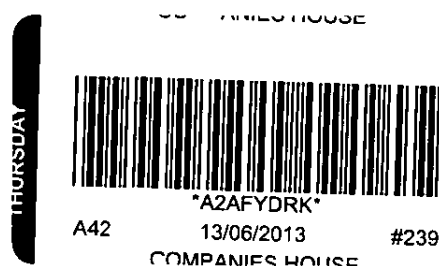
COMPANY 238630

DIRECTORS & TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30 SEPTEMBER 2012

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THE KENT BEEKEEPERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2012

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:

K Salmons	A Keeler
W Monks	R F Jackman
J Audsley	B Adams
Mrs L Fancote	D Quigley
B Palmer	Dr C Erhardt
Mrs S Farmer	
J Wassell	B Wood
D Rea	R Smith
N Mengham	Mrs T Preston
N Withers	R Dudgeon
Mrs J Coleman	R Jackson
C Morris	S Clarkson

THE KENT BEEKEEPERS ASSOCIATION

REPORT OF THE TRUSTEES For the Year Ended 30 September 2012

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 (the Company) for the year ended 30 September 2012. 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 the report, 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.

ACHIEVEMENTS, ACTIVITIES AND DEVELOPMENT

The Company had 834 fully registered members (740 in 2011) during the year to 30 September 2012, an increase of 94 members compared with an increase of 84 members in the previous year. In addition there were a total of 421 non voting members (397 in 2011) comprising 133 friends (140 in 2011), 282 partner members (255 in 2011) and 6 junior members (2 in 2011).

The Company provided displays, demonstrations, information stands, a honey show and a honey-cake cooking competition at the County Showground during the three day Kent County Show 2012.

KBKA plays a leading role in the organisation and sponsorship of the National Honey Show each Autumn. 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 Living Land Event' at the Kent showground which was attended by over 3000 school children.

The year saw 25 candidates taking and passing the 'the British Beekeepers Association (BBKA) 'Basic Assessment examination in beekeeping proficiency'. 11 candidates passed the BBKA proficiency 'modules'.

THE KENT BEEKEEPERS ASSOCIATION

There are now thirteen branches covering the KBKA area of the County. BeeKeepers in the Yalding area formed a club which became 'Yalding branch' (the thirteenth branch of KBKA) on 1st October 2011

FINANCIAL REVIEW

The statement of financial activities on page 7 shows total income for the year of £63,224 (2011 £62,240) Reserves (retained funds carried forward) at market value on 30 September 2012 amounted to £141,583 (2011 £124 992)

Total expenses for the year amounted to £56,269 (2011 £60,373) and hence the net surplus before taking into account unrealised gains on investments was £6,955 (2011 £1,867).

Unrealised gains on investments for the year amounted to £9,637 (2011 £2,020 decrease)

The total income from Apiary movements and developments and Apiary activities this year was £345 more than for 2011 There were fewer apiary movements and hence much lower associated costs in the year . This more than compensated for the higher spend on Apiary activities and meant that the overall result for all apiary activities taken together was a surplus of £6,320 (2011 deficit £6,099) see Note 2

The 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 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 2012 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 J O Cash Treasurer.  .Date . .01 . Jan . 2013

THE KENT BEEKEEPERS ASSOCIATION

PORT 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 2012

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 ...

Dated

29 MAY 2013

ROCK HILL
B26 7PP.

DIRECTORS & TRUSTEES APPROVAL

THIS REPORT and the subsequent FINANCIAL STATEMENTS were approved by the Directors and Trustees on 18 June 2013 Date and signed on their behalf by

Full Name

Signed

Mr C Watson Chairman

Dated 1/6/2013

Mrs J Spon-Smith Company Secretary

Dated 18 June 2013

C. F. WATSON Director

C. F. WATSON

Dated 1/6/2013

THE KENT BEEKEEPERS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 30 September 2012

		2012	2011
		£	£
GROSS TURNOVER AND INVESTMENT INCOME			
	Note		
Subscriptions <i>inc extra BDI</i>		35,815	31,951
Donations		2,669	7,006
Apiary developments	2	4,518	9,100
Gift-Aid		4,730	4,668
Investment and Bank Income	3	1,153	1,711
Apiary Activities	2	<u>14,339</u>	<u>9,412</u>
TOTAL INCOME		<u>63,224</u>	<u>62,240</u>
EXPENDITURE			
Affiliation Fees, Lectures & Hall Hire	4	17,461	14,642
Publications (Beecraft)		14,382	13,135
Apiary developments	2	147	18,383
BDI and other Insurances		3,800	3,084
Depreciation	6	3,554	1,797
Administration		4,534	3,104
Apiary activities, inc Courses & Education	2	<u>12,391</u>	<u>6,228</u>
TOTAL EXPENDITURE		<u>56,269</u>	<u>60,373</u>
NET SURPLUS FOR THE YEAR	5	6,955	1,867
Unrealised gain/(loss) on Investments	7	<u>9,637</u>	<u>(2020)</u>
MOVEMENTS IN FUNDS FOR YEAR		<u>16,592</u>	<u>(153)</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. Hence the turnover and operating surplus derive entirely from continued operations.

THE KENT BEEKEEPERS ASSOCIATION

BALANCE SHEET

As at 30 September 2012

	See Note	2012 £	2011 £
FIXED ASSETS			
Equipment	6	14,060	9,136
Trophies	6	<u>15,751</u>	<u>15,101</u>
TOTAL		<u>29,811</u>	<u>24,237</u>
CURRENT ASSETS			
Investments	7	67,414	57,778
Stocks		369	350
Debtors & prepayments	8	1,511	438
Cash at Bank and In Hand		<u>53,710</u>	<u>52,275</u>
TOTAL		<u>123,004</u>	<u>111,351</u>
CURRENT LIABILITIES			
Amounts falling due within one year		11,232	10,596
NET CURRENT ASSETS		<u>111,772</u>	<u>100,755</u>
TOTAL ASSETS & RESERVES		<u>141,583</u>	<u>124,992</u>
Reserves @ 01 Oct 2011 brought fwd		124,992	125,145
Movements in funds for year		<u>16,591</u>	<u>(153)</u>
Reserves @ 30 September 2012		<u>141,583</u>	<u>124,992</u>

For the Year ending 30 September 2012 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 2012

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 1st June 2013 and signed on their behalf by

Full Name

Signed

Mr C Watson Chairman

Dated

Mrs J Spon-Smith Company Secretary

Dated

Director

Dated

THE KENT BEEKEEPERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended 30 September 2012

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 (2011 NIL)

During the year no Directors or Trustees received any benefits in kind (2011 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 2012

Note 2 APIARY INCOME & EXPENDITURE

	2012	2011
	£	£
Income		
Apiary movements & developments	4,518	9,100
Gravesend Yalding		
Apiary activities – branches & county	<u>14,339</u>	<u>9,412</u>
	<u>18,857</u>	<u>18,512</u>
Expenditure		
Apiary movements & developments	147	18,383
Apiary activities – branches & county	<u>12,391</u>	<u>6,228</u>
	<u>12,538</u>	<u>24,611</u>
Overall net surplus/(loss) on all apiary activities	<u>6,320</u>	<u>(6,099)</u>

Note 3 INVESTMENT & BANK INCOME

Dividends	983	1,481
Interest	<u>170</u>	<u>230</u>
TOTAL	<u>1,153</u>	<u>1,711</u>

Note 4 EXPENDITURE

Affiliation Fees	12,774	10,551
Lectures	2,723	1,294
Hall Hire	1,637	1,668
Other	<u>327</u>	<u>1,129</u>
	<u>17,461</u>	<u>14,642</u>

Note 5 OVERALL NET SURPLUS FOR THE YEAR

The £6,955 surplus (£1,867 in 2011) is stated after charging depreciation of tangible fixed assets owned. This year depreciation is £3,554 (£1,797 in 2011).

Note 6 FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2011	9,136	15,101	24,237
Plus Additions	<u>8,478</u>	<u>650</u>	<u>9,128</u>
Sub total	<u>17,614</u>	<u>15,751</u>	<u>33,365</u>
Less Depreciation of	<u>3,554</u>	<u>nil</u>	<u>3,554</u>
At 30 September 2012	<u>14,060</u>	<u>15,751</u>	<u>29,811</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 Company they do not appear in the above fixed assets statement.

THE KENT BEEKEEPERS ASSOCIATION

Note 7 INVESTMENTS

	Listed Securities	Unlisted Securities	Total
Market Value:	£	£	£
At 1 October 2011	57,777	1	57,778
Unrealised gains	<u>9,636</u>		<u>9,636</u>
Total at 30 September 2012	<u>67,413</u>	<u>1</u>	<u>67,414</u>

- (i) The listed Securities are in Charities' Common Investment Funds (M&G Charfund; 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)

Note 8 DEBTORS

	2012	2011
Due Within One Year - Debtors	1511	308
Prepayments	<u>nil</u>	<u>130</u>
Total	<u>1,511</u>	<u>438</u>

Note 9 CREDITORS

	2012	2011
Amounts Falling Due Within One Year		
Creditors	7,599	7,319
Payments in advance	<u>3,633</u>	<u>3,277</u>
Total	<u>11,232</u>	<u>10,596</u>