

(A Charitable Company Limited by Guarantee)

COMPANY 238630

DIRECTORS & TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30 SEPTEMBER 2013

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THE KENT BEEKEEPERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2013

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
B Adams	D Rea
Mrs L Fancote	D Quigley
B Palmer	Dr C Erhardt
Mrs S Farmer	B Wood
J Wassell	Mrs J Coleman
R Smith	R Jackson
N Mengham	J Priestley
N Withers	R Dudgeon
C Morris	S Clarkson
M Roberts	D Cockburn

THE KENT BEEKEEPERS ASSOCIATION

REPORT OF THE TRUSTEES For the Year Ended 30 September 2013

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 2013. 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.

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 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 810 fully registered members (834 in 2012) during the year to 30 September 2013, a decrease of 24 members compared with an increase of 94 members in the previous year. In addition there were a total of 442 non voting members (421 in 2012) comprising 160 friends (133 in 2012), 277 partner members (282 in 2012) and 5 junior members (6 in 2012).

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 (KCS)2013. The number of show and competition classes were successfully increased for 2013 and KBKA were awarded one of the KCS 'Stand Awards' in 2013.

KBKA plays a leading roll 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 organistions 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 3000 primary school children.

KBKA also supported the KCAS two day 'Careers Forum' for apprenticeships in BeeKeeping sponsored by the BeeFarmers Association and The Wax Chandlers Company.

THE KENT BEEKEEPERS ASSOCIATION

The year again saw 25 candidates taking and passing the 'the British Beekeepers Association (BBKA) 'Basic Assessment examination in beekeeping proficiency'. 31 candidates passed the BBKA proficiency 'modules'.

FINANCIAL REVIEW

The statement of financial activities on page 7 shows total income for the year of £67,067 (2012 £63,224). Reserves (retained funds carried forward) at market value on 30 September 2013 amounted to £160,429 (2012 £141,584).

Total expenses for the year amounted to £59,462 (2012 £56,269) and hence the net KBKA surplus before taking into account unrealised gains on investments was £7,605 (2012 £6,955).

Unrealised gains on investments for the year amounted to £11,240 (2011 £9,637).

The total income from Apiary movements and developments and Apiary activities this year was £22,227 (£18,857 in 2012) ie £3,370 more than for 2012. Total expenditure on all apiary activities was £16,107 (£12,538 in 2012) hence the overall result for all apiary activities taken together was a surplus of £6,120 very close and slightly less than the surplus of £6,320 in 2012 (see note 2).

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.

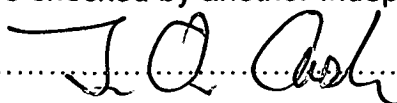
TREASURER's REPORT

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 2013. 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..... 7th June 2014

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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 2013

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.

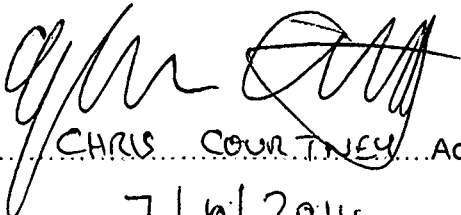
In connection with my examination no matter has come to my attention

- 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, ROCK HILL, BR6 7PF

Dated.....7/6/2014.....

DIRECTORS & TRUSTEES APPROVAL

THIS REPORT and the subsequent FINANCIAL STATEMENTS were approved by the Directors

and Trustees on 7th JUNE 2014 Date and signed on their behalf by:

Full Name

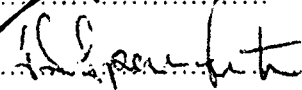
Signed

Mr C Watson Chairman



Dated 7th June 2014

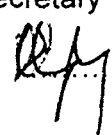
Mrs J Spon-Smith Company Secretary



Dated 7th June 2014

PAUL GUY Director

Director



Dated 7th June 2014

THE KENT BEEKEEPERS ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 30th September 2013

<u>GROSS TURNOVER AND INVESTMENT INCOME</u>		2013	2012
	Note	£	£
Subscriptions <i>inc extra BDI</i>		36,045	35,815
Donations		2,881	2,669
Apiary Movements & Developments	2	5,734	4,518
Giftaid		4,822	4,730
Investments and Bank Income	3	1,092	1,153
Apiary activities	2	16,493	14,339
Total		67,067	63,224
<u>EXPENDITURE</u>			
Affiliation Fees, Lectures & Hall Hire	4	15,720	17,461
Publications(Beecraft)		15,861	14,382
Apiary Movements & Developments	2	3,109	147
BDI and other insurances		4,053	3,800
Depreciation	6	3,645	3,554
Administration		4,076	4,534
Apiary activities, inc Courses & Education	2	12,998	12,391
Total		59,462	56,269
NET SURPLUS FOR THE YEAR	5	7,605	6,955
Unrealised gains/(loss) on Investments	7	11,240	9,637
MOVEMENT IN FUNDS FOR THE YEAR		18,845	16,592

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 2013

		2013	2012
	Note	£	£
FIXED ASSETS			
Equipment	6	16,079	14,060
Trophies	6	15,751	15,751
TOTAL		<u>31,830</u>	<u>29,811</u>
 CURRENT ASSETS			
Investments	7	78,654	67,414
Stock		870	369
Debtors & Prepayments	8	112	1,511
Cash at Bank and in Hand		58,611	53,710
TOTAL		<u>138,247</u>	<u>123,004</u>
 CURRENT LIABILITIES			
Amounts falling due within one year	9	9,648	11,232
 NET CURRENT ASSETS		<u>128,599</u>	<u>111,773</u>
 TOTAL ASSETS & RESERVES		<u>160,429</u>	<u>141,584</u>
 Reserves brought forward at start of year		141,584	124,992
Movements in funds for year		18,845	16,592
 Total Reserves as at 30 September 2013		<u>160,429</u>	<u>141,584</u>

For the Year ending 30 September 2013 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.

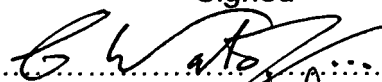
The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of financial statements and accounts which give a true and fair view of the state of affairs of the Company as at 30 September 2013.

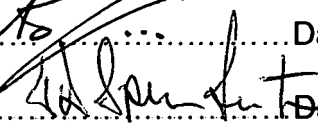
These accounts have been prepared in accordance with the provisions of the Financial Reporting Standard for smaller entities (effective April 2008) and applicable to companies subject to the small companies regime.


These financial statements and accounts were approved by the directors and trustees on 7th June 2014 and signed on their behalf by:

Full Name

Signed

Mr C Watson Chairman  Dated 7th June 2014

Mrs J Spon-Smith Company Secretary  Dated 7 June 2014

Director  Dated 7 June 2014

THE KENT BEEKEEPERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2013

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 2013

Note 2 APIARY INCOME & EXPENDITURE

	2013	2012
	£	£
Income		
Apiary movements & developments Canterbury, Dartford, Gravesend & Yalding	5,734	4,518
Apiary activities – branches & county	<u>16,493</u>	<u>14,339</u>
	<u>22,227</u>	<u>18,857</u>
Expenditure		
Apiary movements & developments	3,109	147
Apiary activities – branches & county	<u>12,998</u>	<u>12,391</u>
	<u>16,107</u>	<u>12,538</u>
Overall net surplus/(loss) on all apiary activities	<u>6,120</u>	<u>6,320</u>

Note 3 INVESTMENT & BANK INCOME

Dividends	771	983
Interest	<u>321</u>	<u>170</u>
TOTAL	<u>1,092</u>	<u>1,153</u>

Note 4 EXPENDITURE

Affiliation Fees	12,621	12,774
Lectures	1,105	2,723
Hall Hire	1,994	1,637
Other	<u>0</u>	<u>327</u>
	<u>15,720</u>	<u>17,461</u>

Note 5 OVERALL NET SURPLUS FOR THE YEAR

The £6,605 surplus (£6,955 in 2012) is stated after charging depreciation of tangible fixed assets owned. This year depreciation was £3,645 (£3,554 in 2012).

Note 6 FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2012	14,060	15,751	29,811
Plus Additions	<u>5,664</u>	<u>0</u>	<u>5,664</u>
Sub total	19,724	15,751	35,475
Less Depreciation of	<u>3,645</u>	<u>nil</u>	<u>3,645</u>
At 30 September 2013	<u>16,079</u>	<u>15,751</u>	<u>31,830</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 2012	67,413	1	67,414
Unrealised gains	<u>11,240</u>		<u>11,240</u>
Total at 30 September 2012	<u>78,653</u>	<u>1</u>	<u>78,654</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.

Note 8. DEBTORS & PREPAYMENTS

	2013	2012
Due Within One Year - Debtors	112	1,511
Prepayments	0	0
Total	<u>112</u>	<u>1,511</u>

Note 9. CREDITORS

	2013	2012
Amounts Falling Due Within One Year		
Creditors	6,946	7,599
Payments in advance	<u>2,702</u>	<u>3,633</u>
Total	<u>9,648</u>	<u>11,232</u>