

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

CHARITY 222946

COMPANY 238630

TRUSTEES & DIRECTORS REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30 SEPTEMBER 2014

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THE KENT BEEKEEPERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2014

CHARITY REGISTERED NUMBER: 222946

COMPANY REGISTERED NUMBER: 238630

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

CHAIRMAN: Mr D J WOOD

VICE-CHAIRMAN: Mr C WATSON

SECRETARY: Mrs J SPON- SMITH

TREASURER: Mr J O CASH

TRUSTEES AND DIRECTORS:

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

THE KENT BEEKEEPERS ASSOCIATION

REPORT OF THE TRUSTEES AND DIRECTORS For the Year Ended 30 September 2014

GENERAL INTRODUCTION AND CONSTITUTION

The Kent Beekeepers Association is constituted as a Charitable Company Limited by Guarantee and was set up by a Memorandum of Association. The Trustees of the Charity, who are Directors of the Company for the purposes of the Companies Act 2006, submit below their annual report and financial statements for the year ended 30 September 2014. The Trustees and Directors of the Association (subsequently referred to as KBKA or The Association or The Company as appropriate) 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 KBKA statement with regard to no audit, financial reporting standard and accounting records appear below on pages 6 and 8.

TRUSTEES AND DIRECTORS RESPONSIBILITIES

Charity and Company law applicable to Charities in England & Wales requires KBKA 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 for that period. In preparing these financial statements KBKA 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.

KBKA has overall responsibility for ensuring that an appropriate system of controls is in place both financial and otherwise. KBKA also acknowledges responsibility 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. KBKA also acknowledge that they are responsible for safeguarding their assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

METHOD OF APPOINTMENT OR ELECTION OF DIRECTORS

Directors are elected and co-opted under the terms of the Articles of Association.

OBJECTIVES AND POLICIES

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.

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

THE KENT BEEKEEPERS ASSOCIATION

When reviewing the Association's policies and objectives and planning activities, KBKA 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 KBKA 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 Trustees and 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 845 fully registered members (810 in 2013) during the year to 30 September 2014, an increase of 35 members compared with a decrease of 24 members in the previous year. In addition there were a total of 427 non voting members (442 in 2013) comprising 139 friends (160 in 2013), 288 partner members (277 in 2013) and 6 junior members (6 in 2013).

The Association provided displays, demonstrations, information stands, and a honey show at the County Showground during the three day Kent County Show (KCS)2014. The number of show and competition classes were successfully maintained for 2014.

The Association 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 held their own honey shows. Branches also provide a swarm collection/allocation service to the public by members during the swarming season.

The Branches and Members all hold regular meetings and events. They also provide support and assistance to teachers in schools and other voluntary organisations in the keeping of bees and the providing of 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

The Association supported the 'Kent County Agricultural Society (KCAS) Living Land Event' at the Kent showground which was attended by over 3000 primary school children.

The year saw 19 candidates taking and passing the 'the British Beekeepers Association (BBKA) 'Basic Assessment examination in beekeeping proficiency'. Many candidates also 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 £66,196 (2013 £67,067). Reserves (retained funds carried forward) at market value on page 8 at 30 September 2014 amounted to £179,070 (2014 £160,429).

Total expenses for the year amounted to £56,360 (2013 £59,462) and hence the net KBKA surplus before taking into account unrealised gains on investments was £9,836 (2013 £7,605).

Unrealised gains on investments for the year amounted to £8,805 (2013 £11,240).

The total income from apiary movements, developments and activities this year was £17,043 (£22,227 in 2013) ie £5,184 less than for 2013. Total expenditure on apiary activities was £11,037 (£16,107 in 2013) hence the overall result for all apiary activities was a surplus of £6,006 very close and just slightly less than the surplus of £6,120 in 2013 (see note 2).

The overall Association surplus this year is again quoted without any accruals.

INVESTMENT POWERS

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

FUTURE DEVELOPMENTS

KBKA will continue actively to promote the objectives of the Association 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 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 2014. These financial statements and accounts have been prepared from the accounting records of the Association. 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 Association 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.....

21 Jun 2015

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 2014

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 CHRISTOPHER COWNEY Address SHIRELANDS, ROCK HILL, BR6 7PP

Dated 21.6.15

DIRECTORS & TRUSTEES APPROVAL

THIS REPORT and the subsequent FINANCIAL STATEMENTS were approved by the Directors and Trustees on 6 June 2015 Date and signed on their behalf by:

Full Name

Signed

Mr D Wood

Chairman

David Wood

Dated 6/06/15

Mrs J Spon-Smith

Company Secretary

J Spon-Smith

Dated 6 June 2015

Lesley Fancote
LESLEY FANCOTE

Director

Lesley Fancote

Dated 6.06.15

THE KENT BEEKEEPERS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th September 2014

<u>GROSS TURNOVER AND INVESTMENT INCOME</u>		2014	2013
	Note	£	£
Subscriptions <i>inc extra BDI</i>		38,512	36,045
Donations		4,565	2,881
Apiary Movements & Developments & Activities	2	17,043	22,227
Giftaid		5,083	4,822
Investments and Bank Income	3	993	1,092
Total		66,196	67,067
 <u>EXPENDITURE</u>			
Affiliation Fees, Lectures & Hall Hire	4	17,251	15,720
Publications(Beecraft)		15,634	15,861
Apiary Movements & Developments & Activities Including Courses and Education	2	11,037	16,107
BDI and other insurances		4,041	4,053
Depreciation	6	3,504	3,645
Administration		4,893	4,076
Total		56,360	59,462
NET SURPLUS FOR THE YEAR	5	9,836	7,605
Unrealised gains on Investments	7	8,805	11,240
MOVEMENT IN FUNDS FOR THE YEAR		18,641	18,845

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 2014

			2014	2013
		Note	£	£
FIXED ASSETS				
Equipment		6	16,450	16,079
Trophies		6	15,751	15,751
TOTAL	A		32,201	31,830
CURRENT ASSETS				
Investments		7	87,459	78,654
Stock			1,083	870
Debtors & Prepayments		8	6,032	112
Cash at Bank and in Hand			64,580	58,611
TOTAL	B		159,154	138,247
CURRENT LIABILITIES				
Amounts falling due within one year	C	9	12,285	9,648
NET CURRENT ASSETS	B-C		146,869	128,598
TOTAL ASSETS & RESERVES	A + (B - C)		179,070	160,429
Reserves brought forward at start of year			160,429	141,584
Movements in funds for year			18,641	18,845
Total Reserves as at 30 September 2014			179,070	160,429

For the Year ending 30 September 2014 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 2014.

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 6th June 2015 and signed on their behalf by:

Full Name

Signed

Mr D Wood Chairman

Dated 6/06/15

Mrs J Spon-Smith Company Secretary

Dated 6 June 2015

Director

LESLEY FANCOTE

Dated 6/06/15

Lesley Fancote

THE KENT BEEKEEPERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2014

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 KBKA Status

KBKA is a Charitable Company limited by guarantee. The members of the Company are the trustees and directors 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 Association funds are general funds which are unrestricted funds available for use at the discretion of the trustees and directors 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 KBKA, 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. Some apiary and other equipment held by branches is 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 (2013 NIL)
During the year no Directors or Trustees received any benefits in kind (2013 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 2014

Note 2 Apiary Movements, Developments and Activities

	2014	2013
Income		
	£	£
Apiary movements & developments at Gravesend & Ashford	990	5,734
Apiary activities	<u>16,053</u>	<u>16,493</u>
	<u>17,043</u>	<u>22,227</u>
Expenditure		
Apiary movements & developments	802	3,109
Apiary activities	<u>10,235</u>	<u>12,998</u>
	<u>11,037</u>	<u>16,107</u>
Overall net surplus on all apiary activities	<u>6,006</u>	<u>6,120</u>

Note 3 INVESTMENT & BANK INCOME

Dividends	849	771
Interest	<u>144</u>	<u>321</u>
TOTAL	<u>993</u>	<u>1092</u>

Note 4 EXPENDITURE

Affiliation Fees	14,266	12,621
Lectures and Hall Hires	<u>2,985</u>	<u>3,099</u>
Total	<u>17,251</u>	<u>15,720</u>

Note 5 OVERALL NET SURPLUS FOR THE YEAR

The £9,836 surplus (£7,605 in 2013) is stated after charging depreciation of tangible fixed assets owned. This year depreciation was £3,504 (£3,645 in 2013).

Note 6 FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2013	16,079	15,751	31,830
Plus Additions	<u>3,875</u>	<u>0</u>	<u>3,875</u>
Sub total	19,954	15,751	35,705
Less Depreciation of	<u>3,504</u>	<u>0</u>	<u>3,504</u>
At 30 September 2014	<u>16,450</u>	<u>15,751</u>	<u>32,201</u>

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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 KBKA they do not appear in the above fixed assets statement.

Note 7 INVESTMENTS

	Listed Securities	Unlisted Securities	2014 Total	
Market Value:	£	£	£	
At 1 October 2013 cfwd	78,653	1	78,654	67,414(01/10/2012)
Unrealised gains 2013/2014	<u>8,805</u>		<u>8,805</u>	<u>11,240</u> (2012/2013)
Total at 30 September 2014	<u>87,458</u>	<u>1</u>	<u>87,459</u>	<u>78,654</u> (30/09/13) Inc BeeCraft £1

- (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

	2014 £	2013 £
Due Within One Year -Debtors inc late gift-aid	5,545	112
Late third return payments	<u>487</u>	<u>0</u>
Total	<u>6,032</u>	<u>112</u>

Note 9. CREDITORS

	2014 £	2013 £
Amounts Falling Due Within One Year		
Creditors	8,212	6,946
Payments in advance	<u>4,073</u>	<u>2,702</u>
Total	<u>12,285</u>	<u>9,648</u>