

(A Charitable Company Limited by Guarantee)



KENT BEEKEEPERS ASSOCIATION

COMPANY 238630

DIRECTORS & TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

CONTENTS	Page
Legal and Administrative Information	2
Directors and Trustees	2
Report of the Trustees	3 - 5
Treasurer's Report	5
Statement by the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8 - 9
Notes Forming Part of the Financial Statements	10 - 12

SATURDAY



AC5W8CQQ

A16

17/06/2023

#1

COMPANIES HOUSE

KENT BEEKEEPERS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2022

COMPANY REGISTERED NUMBER: 238630

CHARITY REGISTERED NUMBER: 222946

REGISTERED OFFICE: 23 King's Road
Tonbridge
Kent
TN9 2HB

CHAIRMAN: Mr David Cockburn

VICE-CHAIRMAN: Mr Robert Jackman

SECRETARY: Mr Steven Clarkson

TREASURER: Dr Edwina Fitzpatrick

DIRECTORS AND TRUSTEES:

Ann Blackburn	Edwina Fitzpatrick <i>Appointed 01/09/2022</i>	Michael Lindsay <i>Resigned 03/12/2021</i>
James Cash	Kim Fletcher	David Rea
Dithema Chiloane	Clifford Hayward <i>Appointed 16/11/2021</i>	Roger Simpson
Steven Clarkson	John Hendrie <i>Resigned 01/09/2022</i>	Robert Smith
David Cockburn	Martin Hemming	Susan Stansfield <i>Resigned 16/02/2022</i>
Julie Coleman	Dougal Hendry	Ian Sullivan
Robert Dudgeon	Robert Jackman	Anthony Trinick <i>Appointed 16/02/2022</i>
Michelle Elliott	George Jenkins <i>Resigned 04/11/2022</i>	Ernest Underwood
Alan English	Sushelagh Knights	Victor Webb <i>Resigned 16/11/2021</i>
Lesley Fancote	Wendy Laffan	David Wood

KENT BEEKEEPERS ASSOCIATION

REPORT OF THE TRUSTEES For the Year Ended 30 September 2022

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 Kent Beekeepers Association (KBKA / the Company) for the year ended 30 September 2022. 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 Directors' statement with regard to no audit, financial reporting standard and accounting records appear below on pages 5 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.

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.

KENT BEEKEEPERS ASSOCIATION

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 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 2022

The Company had 940 fully registered members (927 in 2021) during the year to 30 September 2022.

Largely through the work of its branches, the Company provided displays, demonstrations, information stands, a honey show and a honey-cake cooking competition at the Kent County Showground during the Kent County Show (KCS) 2022. The number of show and competition classes were successfully maintained for 2022.

KBKA plays a leading role in the organisation and sponsorship of the National Honey Show (NHS) each Autumn. Most branches also hold their own local honey shows.

Branches all hold regular meetings and 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 and other Directors of the Company supported the Kent County Agricultural Society (KCAS) 'Living Land' event at the Kent County Showground which was attended by over 2500 primary school children. The year saw 11 candidates taking and passing the British Beekeepers Association (BBKA) assessments and examinations in beekeeping proficiency.

FINANCIAL REVIEW 2022

The statement of financial activities on page 7 shows total income for the year of £114,478 (2021 £101,098). Reserves (retained funds carried forward) at market value on 30 September 2022 amounted to £247,909 (In 2021 this was £250,393).

Total expenses for the year amounted to £109,737 (2021 £94,807) and hence the net KBKA surplus before taking into account unrealised gains on investments was £4,741 (2021 £6,293).

Unrealised loss on investments for the year amounted to £7,225 (2021 gain £26,646).

KENT BEEKEEPERS ASSOCIATION

The total income from Apiary movements and developments and Apiary activities this year was £41,044 (£30,492 in 2021). Total expenditure on all apiary activities was £53,222 (£44,477 in 2021) hence the overall result for all apiary activities taken together was a deficit of £12,178 compared to a deficit of £14,285 in 2021.

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

INVESTMENT POWERS

The Articles of Association authorise 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.

We are aiming to simplify each branch accounts paperwork in the 2023/24 financial year, to enable branch statements to be digital where practical.

TREASURER'S REPORT 2022

It is confirmed that the unaudited financial statements which follow have been compiled to assist the Directors to fulfil their responsibilities for the preparation of the required financial statements for the year ended 30 September 2022. 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 Kent Beekeepers Association are compiled from the individual 12 branch accounts and the accounts covering figures for the County on its own. The consolidated accounts are checked by an Independent Examiner.

Signed Edwina FitzPatrick
Dr Edwina Fitzpatrick, Treasurer

Date 09/06/2023

KENT BEEKEEPERS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 30 September 2022.

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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (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 to enable a proper understanding of the accounts to be reached.

Signed Joanne Brown

Date 09/06/2023

Joanne Brown – FCCA
Sargeant Partnership LLP
Chartered Accountants
5 White Oak Square
London Road
Swanley
Kent
BR8 7AG

KENT BEEKEEPERS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th September 2022

<u>INCOME AND ENDOWMENTS FROM</u>		2022	2021
	Note	£	£
Subscriptions		54,919	57,115
Donations		8,210	7,527
Apiary Movements & Developments & Activities		41,044	30,492
Gift Aid		7,542	4,769
Charifund Investments and Bank Income	2	2,763	1,195
Sale of F&C Fund Management		-	-
Sale of BNY Units		-	-
Total		114,478	101,098
<u>EXPENDITURE ON</u>			
Affiliation Fees, Lectures & Hall Hire	3	2,630	1,533
Publications (Beecraft)		18,684	18,524
Apiary Movements & Developments & Activities Including Courses and Education & Capitation		53,222	44,477
BDI and other insurances		4,125	4,329
Depreciation	5	3,098	3,355
Administration		27,978	22,587
Total		109,737	94,805
NET SURPLUS/DEFICIT FOR THE YEAR		4,741	6,293
Unrealised gains/(loss) on Investments	6	(7,225)	26,646
MOVEMENT IN FUNDS FOR THE YEAR	4	(2,484)	32,939

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.

KENT BEEKEEPERS ASSOCIATION

BALANCE SHEET As at 30th September 2022

			2022	2021
	Note	£	£	
FIXED ASSETS				
Equipment	5	7,818	12,406	
Trophies	5	18,523	16,420	
TOTAL	A	26,341	28,826	
CURRENT ASSETS				
Investments	6	125,173	132,398	
Stock		3,533	1,311	
Debtors & Prepayments	7	1,934	1,316	
Cash at Bank and in Hand		103,101	95,655	
		233,741	230,680	
CURRENT LIABILITIES				
Amounts falling due within one year		12,173	9,113	
NET CURRENT ASSETS	B	221,568	221,567	
Total Assets Less Current Liabilities	A + B	247,909	250,393	
Reserves brought forward at start of year		250,393	217,454	
Movements in funds for year		-2,484	32,939	
Total Funds as at 30 September 2022		247,909	250,393	

For the Year ending 30 September 2022 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 2022.

KENT BEEKEEPERS ASSOCIATION

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 **09/06/2023** and signed on their behalf by:

Signed DA Cockburn
Mr David Cockburn, Chair

Date **09/06/2023**

Signed S. Clarkson
Mr Steve Clarkson, General Secretary

Date **09/06/2023**

Signed RD Simpson
Mr Roger Simpson, Director

Date **09/06/2023**

KENT BEEKEEPERS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 September 2022

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 (2021 NIL)

During the year no Directors or Trustees received any benefits in kind (2021 NIL) with the exception of Honararia for the Secretary, Membership Secretary and Treasurer.

KENT BEEKEEPERS ASSOCIATION

1.9 Trustees Expenses

Director/Trustee expenses for the year totalled £234.89 (2021 £48).

Note 2 - INVESTMENT & BANK INCOME

	2022	2021
Dividends	2,700	1,068
Interest	63	127
TOTAL	<u>2,763</u>	<u>1,195</u>

Note 3 - EXPENDITURE

	2022	2021
Affiliation Fees	-	-
Lectures / Hall Hire	2,630	1,533
TOTAL	<u>2,630</u>	<u>1,533</u>

Note 4 - OVERALL NET SURPLUS/DEFICIT FOR THE YEAR

The deficit £2,484 (Surplus £32,939 in 2021) is stated after charging depreciation of £3,098 on tangible fixed assets owned (£3,355 in 2021).

Note 5. FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2021	12,406	16,420	28,826
Plus additions		2,103	2,103
Less disposals	<u>1,490</u>	<u> </u>	<u>1,490</u>
Sub total	10,916	18,523	29,439
Less Depreciation			
	<u>(3,098)</u>	<u>-</u>	<u>(3,098)</u>
At 30 September 2022	<u>7,818</u>	<u>18,523</u>	<u>26,341</u>

Note: The Margaret Calder 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.

KENT BEEKEEPERS ASSOCIATION

Note 6. INVESTMENTS

	Listed Securities	Unlisted Securities	Total
	£	£	
At 1 October 2021	132,398	1	132,398
Unrealised gains	<u>-7,225</u>		<u>-7,225</u>
Total at 30 September 2022	<u>125,173</u>	<u>1</u>	<u>125,173</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 2,326 £1 Ordinary Shares in Beecraft Limited, a Company registered in England, representing 38.8% 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 7. DEBTORS & PREPAYMENTS

	2022	2021
Due Within One Year - Debtors	824	211
Prepayments	1,110	1,105
Total	<u>1,934</u>	<u>1,316</u>