

# Kent Beekeepers Association

England & Wales · Charity number 222946

## Details

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**Other names** KENT BEE-KEEPERS' ASSOCIATION

**Status** Registered

**Legal form** Charitable company

**Company number** [00238630](#)

**Registered** 1964-01-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 23 King's Road  
Tonbridge  
Kent  
TN9 2HB

**Phone** 01732 353477

**Email** [secretary@kbka.org.uk](mailto:secretary@kbka.org.uk)

**Website** [www.kbka.org.uk](http://www.kbka.org.uk)

## Activities

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**Objects:** To promote and further the craft of beekeepingTo support and encourage good beekeeping husbandry, management and education by arranging courses and sponsoring examination in beekeeping proficiencyTo advance the science of apiculture and promote awareness of the public of the importance of bees in the environment

**Activities:** Beekeeping and education of the public in bees and pollination

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** The General Public/mankind

## Geography

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- Area of benefit: KENT
- Kent

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-09-30	£127,783	£124,608	-	-
2023-09-30	£120,909	£120,757	-	-
2022-09-30	£114,478	£109,737	-	-
2021-09-30	£101,098	£94,805	-	-
2020-09-30	£92,074	£93,918	-	-

## Trustees

Name	Role	Appointed
Anthony Trinick		2022-02-16
Christopher Cornthwaite		2024-06-24
Clifford Hayward		2021-11-16
DAVID MAXWELL REA		
David Cockburn		2021-09-11
David Stephen Keepence		2025-02-04
Dez Leach		2025-11-16
Ernest Keith UNDERWOOD		2018-11-21
Ian Burr		2026-01-29
Ivan Whitley		2025-02-01
JULIE COLEMAN		2012-06-07
Jacqueline McCann		2025-11-20
James Frederick Knights		2023-03-05
Keith Masters		2026-02-05
MR BOB SMITH		
Martin Hemming		2020-11-20
Michael Lindsay		2022-12-14
Michelle Deborah Elliott		2016-06-13
Nicholas Mark de Smith		2025-01-07
Peter David Coble		2024-05-21
Roger Derek Simpson		2021-03-11
Shirley Anne Clifton-Holt		2023-11-08
Stephen Pritchards		2024-06-04
Steven Clarkson		2021-09-11
Sushelagh Anne Knights		2019-01-08
Tony Warren		2023-12-02

**Kent Beekeepers Association**

England & Wales - Charity number 222946

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# Accounts

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(A Charitable Company Limited by Guarantee)

**KENT BEEKEEPERS ASSOCIATION**

**COMPANY 238630**

**REPORT OF THE DIRECTORS & TRUSTEES**

**AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2024**



# KENT BEEKEEPERS ASSOCIATION

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# KENT BEEKEEPERS ASSOCIATION

## BACKGROUND INFORMATION

**COMPANY REGISTERED NUMBER: 238630**

**CHARITY REGISTERED NUMBER: 222946**

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

### **DIRECTORS AND TRUSTEES:**

Roger Simpson (Chair)  
David Rea (Vice-Chair)  
Steve Clarkson (General Secretary & Membership Secretary)  
Chris Cornthwaite (County Treasurer)  
Annie Clifton-Holt & Michael Lindsay (Ashford)  
Martin Hemming & Ivan Whitley (Bromley)  
David Cockburn (Canterbury)  
Steve Pritchards & James Knights (Dartford)  
Michelle Elliott & Tony Warren (Gravesend)  
Keith Underwood & David Wood (Mid Kent)  
Tony Trinick (Orpington)  
Cliff Hayward & Sue Knights (Sevenoaks and Tunbridge Wells)  
Bob Smith (Sidcup)  
Nick de Smith & Dave Keepence (Weald)  
James Cash & Peter Cobley (Westerham)  
Julie Coleman (Whitstable and Herne Bay)

### **INDEPENDENT EXAMINER:**

Sargeant Partnership Limited  
Chartered Accountants  
5 White Oak Square  
London Road  
Swanley, Kent  
BR8 7AG

**KENT BEEKEEPERS ASSOCIATION**  
**DIRECTORS AND TRUSTEES**

For the Year Ended 30 September 2024

The following Directors and Trustees served throughout:

James Cash  
Steven Clarkson  
David Cockburn  
Julie Coleman  
Michelle Elliott  
Clifford Hayward  
Martin Hemming  
James Knights  
Sushelagh Knights  
Michael Lindsay  
David Rea  
Roger Simpson  
Robert Smith  
Anthony Trinick  
Keith Underwood

The following Directors and Trustees were appointed:

Shirley Anne Clifton-Holt	8 November 2023
Emily Madden	29 November 2023
Tony Warren	2 December 2023
Peter Cobley	21 May 2024
Stephen Pritchards	4 June 2024
Christopher Cornthwaite	24 June 2024
Nicholas de Smith	7 January 2025
Ivan Whitley	1 February 2025
David Keepence	4 February 2025
David Wood	4 March 2025

The following Directors and Trustees resigned:

Dougal Hendry	5 November 2023
Wendy Laffan	8 November 2023
Dithema Chiloane	21 November 2023
Lesley Fancote	2 December 2023
Robert Jackman	2 December 2023
Robert Dudgeon	8 May 2024
Edwina Fitzpatrick	31 May 2024
Alan English	4 June 2024
Ann Blackburn	23 October 2024
David Wood	4 January 2025
Kim Fletcher	7 January 2025
Emily Madden	8 January 2025

# **KENT BEEKEEPERS ASSOCIATION**

## **REPORT OF THE TRUSTEES for the Year Ended 30 September 2024**

The Trustees, who are Directors of the Company for the purposes of the Companies Act 2006, present their report and financial statements of the Company for the year ended 30 September 2024. The Directors and Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

The objectives of the Company in delivering its activities in beekeeping and education of the public in bees and pollination 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 in the environmental and economic importance of bees.

In furtherance of the above, the Company arranges courses to encourage good beekeeping husbandry and management as well as sponsoring all members who pass the British Beekeepers Association Assessments and examinations in beekeeping proficiency. A great deal of effort is put into increasing public awareness in the environment, the vital importance of bees in pollination 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. The Company also provides advocacy, advice and information to the wider public about bees and other flying insects as well as raising awareness of the threats to pollinators in general.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Company is registered as a Charitable Company limited by guarantee without share capital and was set up by a Memorandum of Association. The governance of the Company consists of a Council and twelve branches, these are Ashford, Bromley, Canterbury, Dartford, Gravesend, Mid Kent, Orpington, Sevenoaks & Tunbridge Wells, Sidcup, Weald, Westerham and Whitstable & Herne Bay. The Council has up to 30 Trustees comprising up to 6 appointed officers and up to 2 representatives from each branch.

The management of the Company is the responsibility of the Directors who are elected under the terms of the Articles of Association. The Articles of Association authorise the Trustees to make and hold investments using the general funds of the Company without restriction. Implementation of the objectives is the responsibility of the Council, which meets periodically during each year. Branch representatives on the Council are Directors of the Company.

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.

The Council elects members onto a number of committees to implement the Company's policies and to undertake the various management and administrative duties: Executive & Finance Committee, Show Committee and Education & Examinations Committee.

### **FINANCIAL AND RISK MANAGEMENT**

The Council addresses relevant health and safety matters at each meeting and has assessed the major risks to which the Company is exposed. Branches have their own apiaries and have procedures in place to promote safety to members, visitors and the general public. Procedures are reviewed to ensure all beekeeping activities are conducted in a safe manner.

# **KENT BEEKEEPERS ASSOCIATION**

## **REPORT OF THE TRUSTEES CONTINUED**

**for the Year Ended 30 September 2024**

The Company's financial objective is to maintain longer term surplus funds to generate investment growth that is sufficient, when added to the rest of the Company's income to cover total expenditure, including the funding of initiatives to fulfil the Company's key objectives. The Council seeks to obtain a reasonable return on its surplus funds whilst retaining flexibility of access should unforeseen expenditure arise. Longer term surplus funds are invested in low risk investment funds for both capital and income growth and shorter term surplus funds are placed on deposit and rates of return reviewed regularly to ensure that satisfactory market rates are obtained.

Accounts are kept and compiled to assist Council to fulfil its responsibilities of financial prudence and for the preparation of the required financial statements from the accounting records of the Company in accordance with generally accepted accounting practice. The Accounts of the individual Branches are each checked annually by Independent Examiners at a local level. The consolidated accounts of the Company are compiled annually from the individual branch accounts and the accounts covering the County itself. The annual consolidated accounts are then reviewed and checked by an Independent Examiner.

The Directors are satisfied that systems are in place to mitigate the risks and risk assessments are prepared for all events.

### **ACHIEVEMENTS, ACTIVITIES AND DEVELOPMENTS**

During the year to 30 September 2024, the Company had 1,234 (2023: 1,200) members.

The Company, largely through the work of its branches, works with schools, scouts and local communities to raise the awareness of beekeeping by promoting and educating the benefits of beekeeping through displays, demonstrations and information stands at local shows, fetes and lecture visits. The Company also participates each year in a honey show and a honey-cake cooking competition at the Kent County Show and the number of show and competition classes were successfully maintained for 2024. The Company plays a leading role in the organisation and sponsorship of the National Honey Show each Autumn and most of our branches 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. Branches welcome and help newcomers learn about beekeeping through talks, lectures, events and training sessions along with visits to participate in the branch apiaries to give practical demonstrations on bee husbandry and hive management. Branches participate in, and contribute to, local events arranged by other community groups at which they raise the profile of beekeeping in all its many aspects.

The Company is co-operating with the National Bee Unit and with Asian Hornet Alert against the establishment of asian hornets in the county; through awareness campaigns and the scheme to match-fund approved branch initiatives in fighting this species.

The Company has worked with Kent Scouts on raising the awareness of the threat to pollinators from the invasion of asian hornets along with distributing 26,000 asian hornet identification cards.

Members of the Company's Show Committee supported the 'Kent County Agricultural Society Living Land Event' at the Kent County Showground which was attended by over 2,500 primary school children. The year saw 26 (2023:19) candidates taking and passing the various British Beekeepers Association (BBKA) 'Assessments and Examinations in beekeeping proficiency'.

The branches undertake a wide range of further work including swarm collection services, asian hornet monitoring and apiary-based activities. All activities are carried out by members on a voluntary basis. The Trustees thank them all for their commitment throughout the year.

Branch submissions were digital this year and branches have embraced digital eReturn2 membership payments.

# **KENT BEEKEEPERS ASSOCIATION**

## **REPORT OF THE TRUSTEES CONTINUED**

**for the Year Ended 30 September 2024**

### **FINANCIAL REVIEW**

The Income & Expenditure Account shows a net surplus, before taking into account unrealised gains on investments, for the year to 30 September 2024 of £3,175 (2023: £152) arising from total income for the year of £127,783 (2023: £101,673) whilst total expenditure for the year amounted to £124,608 (2023: £101,521). Unrealised gains on investments for the year amounted to £680 (2023: £5,188), producing a movement in funds for the year to 30 September 2024 of £3,855 (2023: £5,340).

Apiary and other activities for the year to 30 September 2024 show a contribution of £1,319 (2023: £4,633) comprising income from Apiary and other activities this year of £49,653 (2023: £40,461) with expenditure from Apiary and other activities of £48,334 (2023: £35,828).

Readiness and awareness activities for the yellow-legged asian hornet for the year to 30 September 2024 show a net cost of £14,546 (2023: £1,592) comprising Asian Hornet funding income this year of £5,041 (2023: £NIL) with Asian Hornet expenditure of £19,587 (2023: £1,592).

The Balance Sheet as at 30 September 2024 shows retained reserves of £274,777 (2023: £264,649) largely made up of Investments of £123,848 (2023: £123,168), bank balances of £109,669 (2023: £105,170) as well as tangible fixed assets of £39,161 (2023: £37,267).

The Company meets its financial objective and the finances of the Company remain in a strong position which in this increasingly volatile world will enable it to respond appropriately to new challenges.

### **FUTURE DEVELOPMENTS**

The Directors will continue actively to promote the objectives of the Company by organising lectures, seminars, courses, show competitions and demonstrations as well as working with Kent Scouts, schools and other local groups. 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.

The arrival of the asian hornet in the UK has led to significant activity by the Company in raising awareness of the problem and in fighting this challenge. This has created a marked increase in expenditure and this significant expenditure is likely to continue to be incurred in the next few years by the Company as it reacts to the moving situation.

The Company has also commenced working with Kent Scouts on the 'Big Buzz Programme' during 2024 which started to be rolled out during October 2024 involving a range of activities, for all age groups, learning about bees and asian hornets which will progress to a range of activities, including fundraising, towards each scout being able to earn a scout 'Big Buzz' badge.

Members of Kent Beekeepers' Association (KBKA) are also instrumental in raising awareness of the importance of increasing the diversity of cultivated and wild plants that are suitable for encouraging pollinators and the Company is continuing to support this locally in the hope that this will encourage greater numbers of pollinators and result in an increase in both honey bees and the diversity of plants.

The Trustees will continue to place significant emphasis on the education and training of members. A wide range of courses will continue to be offered to the membership to broaden the skills base available within each branch.

# KENT BEEKEEPERS ASSOCIATION

## REPORT OF THE TRUSTEES CONTINUED

for the Year Ended 30 September 2024

### STATEMENT OF DIRECTORS' AND TRUSTEES' RESPONSIBILITIES

The Directors and Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 requires the 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 and the Charities Act 2011. 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.

Approved by the Directors and Trustees and authorised at Council on 10 May 2025 and signed on their behalf by:

*S. Clarkson*

.....  
Steven Clarkson  
Director and Company Secretary

# KENT BEEKEEPERS ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT BEEKEEPERS ASSOCIATION ('THE COMPANY')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

### 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 in order to enable a proper understanding of the accounts to be reached.

*Joanne Brown*

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

Date ..... **May 27, 2025** .....

## KENT BEEKEEPERS ASSOCIATION

### STATEMENT OF FINANCIAL ACTIVITIES For the year ended 30th September 2024

		2024	2023
<b><u>INCOME AND ENDOWMENTS FROM</u></b>	<b>Note</b>	<b>£</b>	<b>£</b>
Subscriptions		47,285	45,714
Donations		4,851	2,998
Apiary & Other Activities		49,653	40,461
Investments and Bank Income	2	2,387	3,065
Asian Hornet Income		5,041	-
Gift Aid		5,066	4,235
Investments Sold (Realised)		13,000	5,000
Grants		500	200
<b>Total</b>		<b>127,783</b>	<b>101,673</b>
<b><u>EXPENDITURE ON</u></b>			
BBKA Capitations		18,543	20,245
Publications		19,307	19,053
Apiary & Other Activities		48,334	35,828
Bee Diseases Insurance Premiums		3,264	3,046
Depreciation	5	5,453	5,774
Other Costs	3	10,120	15,983
Asian Hornet Expenditure		19,587	1,592
<b>Total</b>		<b>124,608</b>	<b>101,521</b>
<b>NET SURPLUS/DEFICIT FOR THE YEAR</b>		<b>3,175</b>	<b>152</b>
Unrealised gains on Investments	6	680	5,188
<b>MOVEMENT IN FUNDS FOR THE YEAR</b>	<b>4</b>	<b>3,855</b>	<b>5,340</b>

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 2024

		2024	2023
	Note	£	£
<b>TANGIBLE FIXED ASSETS</b>			
Land	5	5,000	5,000
Equipment	5	18,801	17,140
Trophies	5	15,360	15,127
		<u>39,161</u>	<u>37,267</u>
<b>CURRENT ASSETS</b>			
Investments	6	123,848	123,168
Stock		4,997	4,055
Debtors & Prepayments	7	571	602
Cash at Bank and in Hand		109,669	105,170
		<u>239,086</u>	<u>232,995</u>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year	8	3,470	5,613
		<u>3,470</u>	<u>5,613</u>
<b>NET CURRENT ASSETS</b>		<u>235,616</u>	<u>227,382</u>
<b>Total Assets Less Current Liabilities</b>		<u><b>274,777</b></u>	<u><b>264,649</b></u>
Reserves brought forward at start of year		264,649	247,909
Prior year adjustment to assets		6,273	11,400
Movements in funds for year		3,855	5,340
		<u>274,777</u>	<u>264,649</u>

The accompanying notes form part of the financial statements.

## KENT BEEKEEPERS ASSOCIATION

For the year ending 30 September 2024, 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 of its financial statements 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, which give a true and fair view of the state of affairs of the Company as at 30 September 2024.

These financial statements 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 were approved by the Directors and Trustees and authorised for issue at Council on 10 May 2025 and signed on their behalf by:

*Roger Simpson*

.....  
Roger Simpson  
Director and Chair

*CJ Cornthwaite*

.....  
Christopher Cornthwaite  
Director and County Treasurer

# KENT BEEKEEPERS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2024

### 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 3. 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 Income

All income is recognised in the Statement of Financial Activities once the Company has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### 1.6 Cashflow

The financial statements do not include a cashflow statement because the 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 realisable value. Cups and trophies are at cost or if donated to the Company have been included in these accounts at a deemed valuation on 30 September 2003 and are not depreciated.

#### 1.8 Investments

Fixed asset investments are shown on the balance sheet at their fair value. Listed investments are valued at their mid market value as at the balance sheet date. Any changes in fair value are recognised in the Statement of Financial Activities in the period in which they arise.

#### 1.9 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**KENT BEEKEEPERS ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**  
For the year ended 30 September 2024

**1.10 Directors and Trustees Remuneration**

During the year no Directors or Trustees received any remuneration or other benefits (2023: £NIL) except for a small honorarium being paid to each of the General Secretary, Membership Secretary, County Treasurer and Asian Hornet Coordinator.

Directors and Trustees reimbursed expenses for the year ended 30 September 2024 totaled £157 (2023: £46).

**Note 2. INVESTMENT & BANK INCOME**

	<b>2024</b>	2023
	£	£
Dividends	1,329	2,740
Interest	<u>1,058</u>	<u>325</u>
	<b><u>2,387</u></b>	<b><u>3,065</u></b>

**Note 3. OTHER COSTS**

	<b>2024</b>	2023
	£	£
Membership support	5,464	10,087
Governance of KBKA	<u>4,656</u>	<u>5,896</u>
	<b><u>10,120</u></b>	<b><u>15,983</u></b>

**Note 4. NET SURPLUS/DEFICIT FOR THE YEAR**

The net surplus for the year ended 30 September 2024 totalling £3,175 (2023: £152) is stated after charging depreciation of £5,453 (2023: £5,774) on tangible fixed assets.

**Note 5. TANGIBLE FIXED ASSETS**

	Land	Apiary Equipment	Trophies	2024 Total	2023 Total
	£	£	£	£	£
<b>At 1 October</b>	5,000	17,140	15,127	37,267	26,341
Additions	-	1,042	33	1,075	5,300
Asset adjustments	-	6,273	-	6,273	11,400
Disposals	-	-	-	-	-
Reclassifications	-	(200)	200	-	-
	5,000	24,254	15,360	44,614	43,041
Less Depreciation	-	(5,453)	-	(5,453)	(5,774)
<b>At 30 September</b>	<b>5,000</b>	<b>18,801</b>	<b>15,360</b>	<b>39,161</b>	<b>37,267</b>

**KENT BEEKEEPERS ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**  
For the year ended 30 September 2024

**Note 6. INVESTMENTS**

	Listed Securities £	Unlisted Securities £	2024 Total £	2023 Total £
<b>At 1 October</b>	123,167	1	123,168	117,980
Investment Gains	13,680	0	13,680	10,188
Investments Sold	(13,000)	0	(13,000)	(5,000)
<b>At 30 September</b>	<b>123,847</b>	<b>1</b>	<b>123,848</b>	123,168

The listed securities are in Charities' Common Investment Funds (M&G Charifund and BNY Mellon/Newton Global Growth Fund).

The unlisted security comprises 2,326 £1 Ordinary Shares in Bee Craft Limited, a company registered in England and Wales, 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**

	2024 £	2023 £
Due Within One Year - Debtors	571	572
Prepayments	-	30
	<u>571</u>	<u>602</u>

**Note 8. CREDITORS**

	2024 £	2023 £
Due Within One Year – Creditors	1,920	4,113
Accruals	1,550	1,500
	<u>3,470</u>	<u>5,613</u>

Included within creditors is a balance totalling £200 (2023: £1,070) relating to deferred income. The Company defers income relating to subscriptions and examination fees paid in advance.

**Note 9. RELATED PARTY TRANSACTIONS**

During the year, the Company subscribed to publications amounting to £19,307 (2023: £19,053) from the Company's unlisted security, Bee Craft Limited. These publications were purchased on an arms length basis. There were no amounts outstanding to or from the Company at 30 September 2024 (2023: £NIL).

**Note 10. RELATED PARTY DISCLOSURES**

The Council of Trustees is considered to be the controlling party due to its ability to influence the operations and strategic direction of the Company. The compensation of these individuals is disclosed in note 1.10 to the financial statements.

The Directors, Steven Clarkson and David Cockburn, are both a director of the Company's unlisted security, Bee Craft Limited, registered in England and Wales.

**Kent Beekeepers Association**

England & Wales - Charity number 222946

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# Accounts

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(A Charitable Company Limited by Guarantee)

**KENT BEEKEEPERS ASSOCIATION**

**COMPANY 238630**

**DIRECTORS & TRUSTEES REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2023**

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## LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2023

**COMPANY REGISTERED NUMBER: 238630**

**CHARITY REGISTERED NUMBER: 222946**

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

**CHAIR:** Mr Roger Simpson

**VICE-CHAIR:** Mr David Rea

**SECRETARY:** Mr Steven Clarkson

**TREASURER:** Dr Edwina Fitzpatrick

### DIRECTORS AND TRUSTEES:

Ann Blackburn	Michelle Elliott	Martin Hemming	Roger Simpson
James Cash	Alan English	Michael Hemming	Robert Smith
Dithema Chiloane Resigned 21/11/2023	Lesley Fancote Resigned 02/12/2023	James Knights Appointed 05/03/2023	Ian Sullivan Resigned 14/12/2022
Steven Clarkson	Edwina Fitzpatrick	Sushelagh Knights	Anthony Trinick
Shirley-Ann Clifton-Holt Appointed 08/11/2023	Kim Fletcher	Wendy Laffan Resigned 08/11/2023	Ernest Underwood
David Cockburn	Clifford Hayward	Michael Lindsay Appointed 14/12/2022	Tony Warren Appointed 02/12/2023
Julie Coleman	Dougal Hendry Resigned 05/11/2023	Emily Madden Appointed 29/11/2023	David Wood
Robert Dudgeon	David Rea		

## **REPORT OF THE TRUSTEES** For the Year Ended 30 September 2023

### **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 2023 . 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 Director's 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.

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 2023

The Company had 843 fully registered members (940 in 2022) during the year to 30 September 2023.

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 Show (KCS) 2023. The number of show and competition classes were successfully maintained for 2023.

KBKA plays a leading role in the organisation and sponsorship of the National Honey Show (NHS) each Autumn and most branches hold their own 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 promote beekeeping in its many aspects. The Company, through its branches has also worked in unison with the National Bee Unit and local organisations against the Asian Hornet; through awareness campaigns and a match-funding scheme.

Members of the Company's Show Committee 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 19 candidates taking and passing the British Beekeepers Association (BBKA) 'Assessments and examinations in beekeeping proficiency'.

#### FINANCIAL REVIEW 2023

The statement of financial activities on page 7 shows total income for the year of £120,909 (2022 £114,478). Reserves (retained funds carried forward) at market value on 30 September 2023 amounted to £264,649 (In 2022 this was £247,909).

Total expenses for the year amounted to £120,757 (2022 £109,737) and hence the net KBKA surplus before taking into account unrealised gains on investments was £152 (2022 £4,741).

Unrealised gain on investments for the year amounted to £5,188 (2022 loss £7,225).

The total income from Apiary movements and developments and Apiary activities this year was £40,329 (£41,044 in 2022). Total expenditure on all apiary activities was £55,853 (£53,222 in 2022) hence the overall result for all apiary activities taken together was a deficit of £15,524 compared to a deficit of £12,178 in 2022.

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 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 simplified each branch's accounts paperwork in the 2022-23 financial year, ensuring that all submissions are digital. The majority of branches moved to digital eReturn2 membership payments in the 2023-24 year, it is hoped that all

branches will do this in the future. Accommodation will be made regarding the cost of Stripe payments that branches incurred in 2023-24 only.

The Asian Hornet moving to the UK mainland has prompted the directors to establish a scheme to match-fund approved branch initiatives in fighting this species. Investments have been released in order to support this. A KBKA Asian Hornet Coordinator was appointed in December 2023. They will receive a £500 annual honorarium for the duration of the role needing to exist.

### **TREASURER's REPORT 2023**

It is confirmed that the unaudited financial statements which follow have been compiled to assist Council to fulfil its responsibilities for the preparation of the required financial statements for the year ended 30 September 2023. 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 another Independent Examiner.

Signed Dr E Fitzpatrick, Treasurer ..... *Edwina FitzPatrick* ..... Date ..... **Jun 1, 2024** .....

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT BEEKEEPERS ASSOCIATION ('THE COMPANY')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

**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 in order to enable a proper understanding of the accounts to be reached.

*Joanne Brown*

**Date** Jun 1, 2024

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

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th September 2023

<b><u>INCOME AND ENDOWMENTS FROM</u></b>		<b>2023</b>	<b>2022</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
Subscriptions		<b>56,520</b>	54,919
Donations		<b>9,415</b>	8,210
Apiary Movements & Developments & Activities		<b>40,329</b>	41,044
Gift Aid		<b>6,380</b>	7,542
Charifund Investments and Bank Income	<b>2</b>	<b>3,065</b>	2,763
Sale of F&C Fund Management		-	-
Sale of BNY Units		<b>5,000</b>	-
Grant		<b>200</b>	-
<b>Total</b>		<b>120,909</b>	114,478
<b><u>EXPENDITURE ON</u></b>			
Affiliation Fees, Lectures & Hall Hire	<b>3</b>	<b>3,172</b>	2,630
Publications (BeeCraft)		<b>19,033</b>	18,684
Apiary Movements & Developments & Activities Including Courses and Education & Capitation		<b>55,853</b>	53,222
BDI and other insurances		<b>3,596</b>	4,125
Depreciation	<b>5</b>	<b>5,774</b>	3,098
Administration		<b>33,329</b>	27,978
<b>Total</b>		<b>120,757</b>	109,737
<b>NET SURPLUS/DEFICIT FOR THE YEAR</b>		<b>152</b>	4,741
Unrealised gains/(loss) on Investments	<b>6</b>	<b>5,188</b>	(7,225)
<b>MOVEMENT IN FUNDS FOR THE YEAR</b>	<b>4</b>	<b>5,340</b>	(2,484)

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.

## BALANCE SHEET

As at 30th September 2023

			2023	2022
FIXED ASSETS	Note	£	£	
Land	5	5,000		-
Equipment	5	17,140		7,818
Trophies	5	15,127		18,523
<b>TOTAL</b>	<b>A</b>	<u>37,267</u>		<u>26,341</u>
<b>CURRENT ASSETS</b>				
Investments	6	130,361		125,173
Stock		4,055		3,533
Debtors & Prepayments	7	602		1,934
Cash at Bank and in Hand		97,977		103,101
		<u>232,995</u>		<u>233,741</u>
<b>CURRENT LIABILITIES</b>				
Amounts falling due within one year		5,613		12,173
<b>NET CURRENT ASSETS</b>	<b>B</b>	<u>227,382</u>		<u>221,568</u>
<b>Total Assets Less Current Liabilities</b>	<b>A + B</b>	<u>264,649</u>		<u>247,909</u>
Reserves brought forward at start of year		247,909		250,393
Prior year adjustment to assets		11,400		-
Movements in funds for year		5,340		(2,484)
<b>Total Funds as at 30 September 2023</b>		<u>264,649</u>		<u>247,909</u>

For the Year ending 30 September 2023 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 2023.

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 .....  
and signed on their behalf by:

Full Name

Signed

Mr Roger Simpson, Chair.....  
*Roger Simpson*

Dated.....  
**Jun 1, 2024**

Mr Steven Clarkson, Company Secretary.....  
*S. Clarkson*

Dated.....  
**Jun 1, 2024**

Mr David Rea, Director .....  
*David Rea*

Dated.....  
**Jun 1, 2024**

**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 benefits in kind (2022 NIL) with the exception of Honararia for the Secretary, Membership Secretary, Treasurer and Asian Hornet Coordinator.

**Trustees Expenses**

Director / Trustee expenses for the year totalled £46 (2022 £235).

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

For the year ended 30 September 2023

### Note 2. INVESTMENT & BANK INCOME

	2023	2022
Dividends	2,740	2,700
Interest	325	63
<b>TOTAL</b>	<b><u>3,065</u></b>	<b><u>2,763</u></b>

### Note 3. EXPENDITURE

	2023	2022
Affiliation Fees	-	-
Lectures / Hall Hire	3,172	2,630
<b>TOTAL</b>	<b><u>3,172</u></b>	<b><u>2,630</u></b>

### Note 4. OVERALL NET SURPLUS/DEFICIT FOR THE YEAR

The surplus £5,340 (deficit £2,484 in 2022) is stated after charging depreciation of £5,774 on tangible fixed assets owned (£3,098 in 2022).

### Note 5. FIXED ASSETS

	Land	Equipment	Trophies	Total
At 1 October 2023	-	7,818	18,523	26,341
Plus additions	5,000	11,700	-	16,701
Less Disposals	-	-	-	-
Reclassification	-	2,277	(2,277)	-
Sub total	5,000	21,795	16,246	43,041
Less Depreciation		(4,655)	(1,119)	(5,774)
At 30 September 2023	<b>5,000</b>	<b>17,140</b>	<b>15,127</b>	<b>37,267</b>

**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.

**Note 6. INVESTMENTS**

	<b>Listed Securities</b>	<b>Unlisted Securities</b>	<b>Total</b>
	£	£	
At 1 October 2023	125,172	1	125,173
Unrealised gains	<u>5,188</u>		<u>5,188</u>
Total at 30 September 2023	<b><u>130,360</u></b>	<b><u>1</u></b>	<b><u>130,361</u></b>

**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 Bee Craft Limited, a Company registered in England, representing 38.8% of the issued share capital of the company. In view of the nonmarketability of the shares and the lack of any return thereon, their value is considered to be negligible.

**Note 7. DEBTORS & PREPAYMENTS**

	<b>2023</b>	<b>2022</b>
Due Within One Year - Debtors	572	824
Prepayments	30	1,110
<b>Total</b>	<b>602</b>	<b>1,934</b>

**Kent Beekeepers Association**

England & Wales - Charity number 222946

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# Accounts

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(A Charitable Company Limited by Guarantee)



**KENT BEEKEEPERS ASSOCIATION**

**COMPANY 238630**

**DIRECTORS & TRUSTEES REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

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# 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.

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- 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.

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- 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

## 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
Sale of F&C Fund Management	-	-
Sale of BNY Units	-	-
<b>Total</b>	<b>114,478</b>	<b>101,098</b>
<u>EXPENDITURE ON</u>		
Affiliation Fees, Lectures & Hall Hire	3	2,630
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
Administration	27,978	22,587
<b>Total</b>	<b>109,737</b>	<b>94,805</b>
<b>NET SURPLUS/DEFICIT FOR THE YEAR</b>	<b>4,741</b>	<b>6,293</b>
Unrealised gains/(loss) on Investments	6	(7,225)
<b>MOVEMENT IN FUNDS FOR THE YEAR</b>	<b>4</b>	<b>(2,484)</b>

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
<b>FIXED ASSETS</b>	<b>Note</b>	<b>£</b>	<b>£</b>	
Equipment	5	7,818	12,406	
Trophies	5	18,523	16,420	
<b>TOTAL</b>	<b>A</b>	<b><u>26,341</u></b>	<b><u>28,826</u></b>	
<b>CURRENT ASSETS</b>				
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	
		<b><u>233,741</u></b>	<b><u>230,680</u></b>	
<b>CURRENT LIABILITIES</b>				
Amounts falling due within one year		12,173	9,113	
<b>NET CURRENT ASSETS</b>	<b>B</b>	<b><u>221,568</u></b>	<b><u>221,567</u></b>	
<b>Total Assets Less Current Liabilities</b>	<b>A + B</b>	<b><u>247,909</u></b>	<b><u>250,393</u></b>	
Reserves brought forward at start of year		250,393	217,454	
Movements in funds for year		-2,484	32,939	
<b>Total Funds as at 30 September 2022</b>		<b><u>247,909</u></b>	<b><u>250,393</u></b>	

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 *DH Cockburn*  
Mr David Cockburn, Chair

Signed *S. Clarkson*  
Mr Steve Clarkson, General Secretary

Date **09/06/2023**

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
<b>TOTAL</b>	<b><u>2,763</u></b>	<b><u>1,195</u></b>

### Note 3 - EXPENDITURE

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

### 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	<b><u>7,818</u></b>	<b><u>18,523</u></b>	<b><u>26,341</u></b>

**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><b>125,173</b></u>	<u><b>1</b></u>	<u><b>125,173</b></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	<b>824</b>	211
Prepayments	<b>1,110</b>	1,105
<b>Total</b>	<u><b>1,934</b></u>	<u><b>1,316</b></u>

**Kent Beekeepers Association**

England & Wales - Charity number 222946

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# Accounts

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(A Charitable Company Limited by Guarantee)

**KENT BEEKEEPERS ASSOCIATION**

**COMPANY 238630**

**DIRECTORS & TRUSTEES REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2021**

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# KENT BEEKEEPERS ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2021

**COMPANY REGISTERED NUMBER:** 238630

**CHARITY REGISTERED NUMBER:** 222946

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

**CHAIRMAN:** Mr D. Cockburn

**VICE-CHAIRMAN:** Mr R Jackman

**SECRETARY:** Mr S Clarkson

**TREASURER:** Mr J. D. Hendrie

### DIRECTORS AND TRUSTEES:

Mr D. Cockburn	Mrs J. Coleman	Mr R. Dudgeon	Mr J. Cash
Mrs M. Elliott	Mrs L. Fancote	Mr R. Jackman (appointed 11 September 2021)	Mrs K Fletcher
Mrs S. Stansfield (Resigned 16 February 2022)	Mr A English	Mr D Rea	Mr R. Smith
Mr R D Simpson	Mrs W Laffan	Mr J D Hendrie	Dr D. Chiloane
Mr C. Hayward (appointed 16 November 2021)	Mr V Webb (Resigned 16 November 2021)	Mr D. Hendry	Mrs S. Knights
Mr M Lindsay (Resigned 03 December 2021)	Mr S Clarkson	Mr A Trinick (Appointed 16 February 2022)	Mr D Wood
Mr I G Sullivan (appointed 8 April 2022)	Mr G R Jenkins OBE	Mr E Underwood	Dr A M Blackburn
Mr M J Hemming			

# KENT BEEKEEPERS ASSOCIATION

## REPORT OF THE TRUSTEES For the Year Ended 30 September 2021

### 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 2021. 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 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 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;

These objectives have been updated after the last annual report.

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.

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

## **KENT BEEKEEPERS ASSOCIATION**

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 2021

The Company had 1173 fully registered members (1177 in 2020) during the year to 30 September 2021.

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.

Members of the Show Committee supported the 'Kent County Agricultural Society (KCAS) Living Land Event' at the Kent showground which was attended by over 2500 primary school children. The year saw 14 candidates taking and passing the 'the British Beekeepers Association (BBKA) 'Assessments and examinations in beekeeping proficiency'.

The Articles of Association were updated, by special resolution of the members, on 11<sup>th</sup> September 2021.

The Company name was changed, by special resolution of the members, on 20th January 2022 from 'The Kent Beekeepers' Association' to 'Kent Beekeepers Association'.

The Company Registered Address was changed, by special resolution of the members, on 16th February 2022 from '26 Coldharbour Lane, Hildenborough, Tonbridge, Kent, TN11 9JT' to '23 King's Road, Tonbridge, Kent, TN9 2HB'.

### FINANCIAL REVIEW 2021

The statement of financial activities on page 7 shows total income for the year of £101,098 (2020 £92,073). Reserves (retained funds carried forward) at market value on 30 September 2021 amounted to £250,393 (In 2020 this was £217,454).

Total expenses for the year amounted to £94,805 (2020 £93,188) and hence the net KBKA surplus before taking into account unrealised gains on investments was £6,293 (2020 £1,844).

Unrealised gains on investments for the year amounted to £26,646 (2020 loss £14,911).

The total income from Apiary movements and developments and Apiary activities this year was £30,492 (£27,210 in 2020). Total expenditure on all apiary activities was £44,477 (£36,460 in 2020) hence the overall result for all apiary activities taken together was a deficit of £13,985 compared to a deficit of £9,250 in 2020.

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

### 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.

# KENT BEEKEEPERS ASSOCIATION

## TREASURER's REPORT 2021

It is confirmed that the unaudited financial statements which follow have been compiled to assist Council to fulfil their responsibilities for the preparation of the required financial statements for the year ended 30 September 2021. 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 another Independent Examiner.

Mr J D Hendrie, Treasurer

*J.D. Hendrie*  
.....

Dated **4th June 2022**

# KENT BEEKEEPERS ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KENT BEEKEEPERS ASSOCIATION ('THE COMPANY')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

### **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 in order to enable a proper understanding of the accounts to be reached.

*Joanne Brown*

**Date** Jun 15, 2022

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 2021

<b><u>INCOME AND ENDOWMENTS FROM</u></b>		<b>2021</b>	<b>2020</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
Subscriptions		<b>57,115</b>	51,745
Donations		<b>7,527</b>	7,142
Apiary Movements & Developments & Activities		<b>30,492</b>	27,210
Gift Aid		<b>4,769</b>	4,581
Charifund Investments and Bank Income	<b>2</b>	<b>1,195</b>	1,395
Sale of F&C Fund Management		-	-
Sale of BNY Units		-	-
<b>Total</b>		<b>101,098</b>	<b>92,073</b>
 <b><u>EXPENDITURE ON</u></b>			
Affiliation Fees, Lectures & Hall Hire	<b>3</b>	<b>1,533</b>	2,143
Publications (Beecraft)		<b>18,524</b>	17,678
Apiary Movements & Developments & Activities Including Courses and Education & Capitation		<b>44,477</b>	36,460
BDI and other insurances		<b>4,329</b>	4,404
Depreciation	<b>5</b>	<b>3,355</b>	6,045
Administration		<b>22,587</b>	27,188
<b>Total</b>		<b>94,805</b>	<b>93,188</b>
<b>NET SURPLUS/DEFICIT FOR THE YEAR</b>	<b>4</b>	<b>6,293</b>	(1,844)
Unrealised gains/(loss) on Investments	<b>6</b>	<b>26,646</b>	(14,911)
<b>MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>32,939</b>	<b>(16,755)</b>

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 2021

		2021	2020
<b>FIXED ASSETS</b>	<b>Note</b>	<b>£</b>	<b>£</b>
Equipment	5	12,406	15,380
Trophies	5	16,420	15,751
<b>TOTAL</b>	<b>A</b>	<b>28,826</b>	<b>31,131</b>
<b>CURRENT ASSETS</b>			
Investments	6	132,398	105,753
Stock		1,311	2,074
Debtors & Prepayments	7	1,316	1,405
Cash at Bank and in Hand		95,655	85,284
		230,680	194,516
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year		9,113	8,193
<b>NET CURRENT ASSETS</b>	<b>B</b>	221,567	186,323
<b>Total Assets Less Current Liabilities</b>	<b>A + B</b>	250,393	217,454
Reserves brought forward at start of year		217,454	234,209
Movements in funds for year		32,939	(16,755)
<b>Total Funds as at 30 September 2021</b>		<b>250,393</b>	<b>217,454</b>

For the Year ending 30 September 2021 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 2021.

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 - **4<sup>th</sup> June 2022** and signed on their behalf by:

Mr D Cockburn, Chair *DH Cockburn* ..... Dated **4th June 2022**

Mr S Clarkson, Company Secretary *S. Clarkson* ..... Dated **4th June 2022**

Mr D Rea, Director *DM Rea* ..... Dated **4th June 2022**

# KENT BEEKEEPERS ASSOCIATION

## **NOTES TO THE FINANCIAL STATEMENTS** For the year ended 30 September 2021

### **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 (2020 NIL)

During the year no Directors or Trustees received any benefits in kind (2020 NIL) with the exception of Honararia for the Secretary, Membership Secretary and Treasurer.

#### **Trustees Expenses**

The trustees received £48 (2020 £686) in expenses during the year.

# KENT BEEKEEPERS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

For the year ended 30 September 2021

### Note 2. INVESTMENT & BANK INCOME

	<b>2021</b>	2020
Dividends	1,068	1,315
Interest	127	80
<b>TOTAL</b>	<b><u>1,195</u></b>	<b><u>1,395</u></b>

### Note 3. EXPENDITURE

	<b>2021</b>	2020
Affiliation Fees	-	-
Lectures / Hall Hire	<b>1,533</b>	2,143
<b>TOTAL</b>	<b><u>1,533</u></b>	<b><u>2,143</u></b>

### Note 4. OVERALL NET SURPLUS/DEFICIT FOR THE YEAR

The surplus £32,937 (Deficit £16,755 in 2020) is stated after charging depreciation of £3,355 on tangible fixed assets owned (£6,045 in 2020).

### Note 5. FIXED ASSETS

	Equipment	Trophies	Total
At 1 October 2020	15,380	15,751	31,131
Plus additions	381	669	1,050
Less disposals	-	-	-
Sub total	<u>15,761</u>	<u>16,420</u>	<u>32,181</u>
Less Depreciation	<u>(3,355)</u>	-	<u>(3,355)</u>
At 30 September 2021	<b><u>12,406</u></b>	<b><u>16,420</u></b>	<b><u>28,826</u></b>

**Note:** The Detling 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.

### Note 6. INVESTMENTS

	Listed Securities	Unlisted Securities	Total
	£	£	
At 1 October 2020	105,752	1	105,752
Unrealised gains	<u>26,646</u>		<u>26,646</u>
Total at 30 September 2021	<b><u>132,398</u></b>	<b><u>1</u></b>	<b><u>132,398</u></b>

**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 2,336 £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.

# KENT BEEKEEPERS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED

For the year ended 30 September 2021

### Note 7. DEBTORS & PREPAYMENTS

	<b>2021</b>	2020
Due Within One Year - Debtors	<u>211</u>	276
Prepayments	<u>1,105</u>	1,129
<b>Total</b>	<u>1,316</u>	<u>1,405</u>

**Kent Beekeepers Association**

England & Wales - Charity number 222946

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# Accounts

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(A Charitable Company Limited by Guarantee)

**THE KENT BEE-KEEPERS ASSOCIATION**

**COMPANY 238630**

**DIRECTORS & TRUSTEES REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2020**

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# THE KENT BEEKEEPERS ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

For the Year Ended 30 September 2020

COMPANY REGISTERED NUMBER: 238630

CHARITY REGISTERED NUMBER: 222946

REGISTERED OFFICE: 26 Coldharbour Lane  
Hildenborough  
Tonbridge  
Kent TN11 9JT

CHAIRMAN: Mr D. Cockburn

VICE-CHAIRMAN: Mr R Jackman

SECRETARY: **Mr S Clarkson**

TREASURER: Mr J. D. Hendrie

### DIRECTORS AND TRUSTEES:

Mr D. Cockburn	Mrs J. Coleman	Mr R. Dudgeon	Mr J. Cash
Mrs M. Elliott	Mrs L. Fancote	Mr R. Jackman	Mr J. Priestley (resigned 22 November 2019)
Mrs S. Stansfield	Mr J. Salter (resigned 23 November 2019)	Mr D Rea	Mr R. Smith
Mr D. Leach (resigned 23 November 2019)	Mrs W Laffan	Mr J D Hendrie (appointed 23 November 2019)	Mr D. Chiloane
Mr C. Hayward (resigned 31 December 2019)	Mr V Webb (appointed 2 January 2020)	Mr D. Hendry	Mrs S. Knights
Mr M Lindsay (appointed 23 November 2019)	Mr S Clarkson (appointed 23 November 2019)	Miss S. Day (resigned 11 March 2021)	Mr D Wood (appointed 23 November 2019)
Ms S Basse (resigned 20 November 2020)	Mr G Jenkins (appointed 23 June 2020)	Mr P Carroll (resigned 23 November 2019)	Dr A M Blackburn (appointed 2 February 2021)
Mr M J Hemming (appointed 20 November 2020)	Mr R D Simpson (appointed 11 March 2021)		

# THE KENT BEEKEEPERS ASSOCIATION

## REPORT OF THE TRUSTEES For the Year Ended 30 September 2020

### 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 the Kent Beekeepers Association (KBKA / the Company) for the year ended 30 September 2020. 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 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 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;

These objectives have been updated after the last annual report.

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.

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.

## THE KENT BEEKEEPERS ASSOCIATION

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 2020

The Company had 1177 fully registered members (743 in 2019) during the year to 30 September 2020.

The Company provided displays, demonstrations, information stands, a honey show and a honey-cake cooking competition at the County Showground during the Kent County Show (KCS) 2019. The number of show and competition classes were successfully maintained for 2020.

KBKA plays a leading role 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 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.

Members of the Show Committee supported the 'Kent County Agricultural Society (KCAS) Living Land Event' at the Kent showground which was attended by over 2500 primary school children. The year saw near 6 candidates taking and passing the 'the British Beekeepers Association (BBKA) 'Assessments and examinations in beekeeping proficiency'.

### FINANCIAL REVIEW 2020

The statement of financial activities on page 7 shows total income for the year of £92,074 (2019 £101,917). Reserves (retained funds carried forward) at market value on 30 September 2020 amounted to £217,454 (In 2019 this was £234,209).

Total expenses for the year amounted to £93,918 (2019 £95,000) and hence the net KBKA deficit before taking into account unrealised gains on investments was £1,844 (2019 Surplus of £6,917).

Unrealised losses on investments for the year amounted to £14,911 (2019 gain £1,533).

The total income from Apiary movements and developments and Apiary activities this year was £27,210 (£33,382 in 2019). Total expenditure on all apiary activities was £36,460 (£44,787 in 2019) hence the overall result for all apiary activities taken together was a deficit of £9,250 compared to a deficit of £11,405 in 2019.

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

### 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.

# THE KENT BEEKEEPERS ASSOCIATION

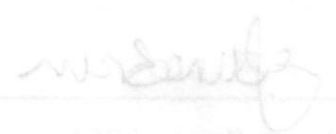
## TREASURER'S REPORT 2020

It is confirmed that the unaudited financial statements which follow have been compiled to assist Council to fulfil their responsibilities for the preparation of the required financial statements for the year ended 30 September 2020. 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 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 D Hendrie, Treasurer .....  ..... Date 11 September 2021 .....

 .....



# THE KENT BEEKEEPERS ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th September 2020

<u>INCOME AND ENDOWMENTS FROM</u>		2020	2019
	Note	£	£
Subscriptions		51,745	49,574
Donations		7,142	4,832
Apiary Movements & Developments & Activities		27,210	33,382
Gift Aid		4,581	8,193
Charifund Investments and Bank Income	2	1,395	-64
Sale of F&C Fund Management		-	-
Sale of BNY Units		-	6,000
<b>Total</b>		<b>92,074</b>	<b>101,917</b>
<u>EXPENDITURE ON</u>			
Affiliation Fees, Lectures & Hall Hire	3	2,143	4,420
Publications (Beecraft)		17,678	15,978
Apiary Movements & Developments & Activities Including Courses and Education & Capitation		36,460	44,787
BDI and other insurances		4,404	2,969
Depreciation	5	6,045	2,175
Administration		27,188	24,671
<b>Total</b>		<b>93,918</b>	<b>95,000</b>
<b>NET DEFICIT/SURPLUS FOR THE YEAR</b>	4	<b>(1,844)</b>	<b>6,917</b>
Unrealised gains/(loss) on Investments	6	(14,911)	1,533
<b>MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>(16,755)</b>	<b>8,450</b>

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 2020

	Note	2020 £	2019 £
<b>FIXED ASSETS</b>			
Equipment	5	15,380	16,264
Trophies	5	15,751	15,751
<b>TOTAL</b>	<b>A</b>	<b>31,131</b>	<b>32,015</b>
<b>CURRENT ASSETS</b>			
Investments	6	105,753	120,664
Stock		2,074	2,948
Debtors & Prepayments	7	1,405	2,485
Cash at Bank and in Hand		85,284	86,745
<b>TOTAL</b>		<b>194,516</b>	<b>212,842</b>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year		8,193	10,648
<b>NET CURRENT ASSETS</b>	<b>B</b>	<b>186,323</b>	<b>202,194</b>
<b>Total Assets Less Current Liabilities</b>	<b>A + B</b>	<b>217,454</b>	<b>234,209</b>
Reserves brought forward at start of year		234,209	225,759
Movements in funds for year		(16,755)	8450
<b>Total Funds as at 30 September 2020</b>		<b>217,454</b>	<b>234,209</b>

For the Year ending 30 September 2020 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 2020.

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 - and signed on their behalf by:

Full Name

Signed

Mr D Cockburn, Chairman

Dated

11 Sept 2021

Mr S Clarkson, Company Secretary

Dated

11/09/2021

MRS SUSHELAKH KUMAR, Director

Dated

11 Sept 2021

# THE KENT BEEKEEPERS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 30 September 2020

### 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 (2019 NIL)

During the year no Directors or Trustees received any benefits in kind (2019 NIL) with the exception of Honararia for the Secretary, Membership Secretary and Treasurer.

#### Trustees Expenses

The trustees received £686 (2019 £2,546) in expenses during the year.

**THE KENT BEEKEEPERS ASSOCIATION**  
**NOTES TO THE FINANCIAL STATEMENTS CONTINUED**

For the year ended 30 September 2020

**Note 2. INVESTMENT & BANK INCOME**

	<b>2020</b>	2019
Dividends	<b>1,315</b>	-194
Interest	<b>80</b>	130
<b>TOTAL</b>	<b><u>1395</u></b>	<u>-64</u>

**Note 3. EXPENDITURE**

	<b>2020</b>	2019
Affiliation Fees	-	-
Lectures / Hall Hire	<b>2,143</b>	<b>4,420</b>
<b>TOTAL</b>	<b><u>2,143</u></b>	<u>4,420</u>

**Note 4. OVERALL NET DEFICIT / SURPLUS FOR THE YEAR**

The £16,755 deficit (Surplus £6,917 in 2019) is stated after charging depreciation of £6,045 on tangible fixed assets owned (£9,073 in 2019).

**Note 5. FIXED ASSETS**

	<b>Equipment</b>	<b>Trophies</b>	<b>Total</b>
At 1 October 2019	16,264	15,751	32,015
Plus additions	6,114	Nil	6,114
Less disposals	<u>(953)</u>		<u>(953)</u>
Sub total	21,425	<u>15,751</u>	37,176
Less Depreciation of	<u>(6,045)</u>	Nil	<u>(6,045)</u>
At 30 September 2020	<b><u>15,380</u></b>	<b><u>15,751</u></b>	<b><u>31,131</u></b>

**Note:** The Detling 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.

**Note 6. INVESTMENTS**

	<b>Listed Securities</b>	<b>Unlisted Securities</b>	<b>Total</b>
	£	£	
At 1 October 2019	120,663	1	120,664
Unrealised gains	<u>(14,911)</u>		<u>(14,911)</u>
Total at 30 September 2020	<b><u>105,752</u></b>	<b><u>1</u></b>	<b><u>105,753</u></b>

**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 2,336 £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.

# THE KENT BEEKEEPERS ASSOCIATION

## Note 7. DEBTORS & PREPAYMENTS

	2020	2019
Due Within One Year - Debtors	276	1,385
Prepayments	1,129	1,101
<b>Total</b>	<u>1,405</u>	<u>2,486</u>