

(A Charitable Company Limited by Guarantee)

**KENT BEEKEEPERS ASSOCIATION**

**COMPANY 238630**

**DIRECTORS & TRUSTEES REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED**

**30 SEPTEMBER 2021**

<b>CONTENTS</b>	<b>Page</b>
Legal and Administrative Information	2
Directors and Trustees	2
Report of the Trustees	3-5
Treasurer's Report	5
Statement by the Independent Examiner	6
Statement of Financial Activities	7
Balance Sheet	8
Notes Forming Part of the Financial Statements	9-11

# 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 Bee-Keepers' 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
	Note	£	£
<b>FIXED ASSETS</b>			
Equipment	5	12,406	15,380
Trophies	5	16,420	15,751
<b>TOTAL</b>	<b>A</b>	<u>28,826</u>	<u>31,131</u>
<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
		<u>230,680</u>	<u>194,516</u>
<b>CURRENT LIABILITIES</b>			
Amounts falling due within one year		9,113	8,193
<b>NET CURRENT ASSETS</b>	<b>B</b>	<u>221,567</u>	<u>186,323</u>
<b>Total Assets Less Current Liabilities</b>	<b>A + B</b>	<u>250,393</u>	<u>217,454</u>
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>		<u>250,393</u>	<u>217,454</u>

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

	2021	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

	2021	2020
Affiliation Fees	-	-
Lectures / Hall Hire	1,533	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	15,761	16,420	32,181
Less Depreciation	(3,355)	-	(3,355)
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

	2021	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>