

(A Charitable Company Limited by Guarantee)

KENT BEEKEEPERS ASSOCIATION

COMPANY 238630

DIRECTORS & TRUSTEES REPORT AND ACCOUNTS

FOR THE YEAR ENDED

30 SEPTEMBER 2023

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

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

| <u>INCOME AND ENDOWMENTS FROM</u> | | 2023 | 2022 |
|---|-------------|----------------|-------------|
| | Note | £ | £ |
| Subscriptions | | 56,520 | 54,919 |
| Donations | | 9,415 | 8,210 |
| Apiary Movements & Developments & Activities | | 40,329 | 41,044 |
| Gift Aid | | 6,380 | 7,542 |
| Charifund Investments and Bank Income | 2 | 3,065 | 2,763 |
| Sale of F&C Fund Management | | - | - |
| Sale of BNY Units | | 5,000 | - |
| Grant | | 200 | - |
| Total | | 120,909 | 114,478 |
| | | | |
| <u>EXPENDITURE ON</u> | | | |
| Affiliation Fees, Lectures & Hall Hire | 3 | 3,172 | 2,630 |
| Publications (BeeCraft) | | 19,033 | 18,684 |
| Apiary Movements & Developments & Activities Including Courses and Education & Capitation | | 55,853 | 53,222 |
| BDI and other insurances | | 3,596 | 4,125 |
| Depreciation | 5 | 5,774 | 3,098 |
| Administration | | 33,329 | 27,978 |
| Total | | 120,757 | 109,737 |
| | | | |
| NET SURPLUS/DEFICIT FOR THE YEAR | | 152 | 4,741 |
| Unrealised gains/(loss) on Investments | 6 | 5,188 | (7,225) |
| MOVEMENT IN FUNDS FOR THE YEAR | 4 | 5,340 | (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 |
| TOTAL | A | <u>37,267</u> | <u>26,341</u> |
| CURRENT ASSETS | | | |
| 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> |
| CURRENT LIABILITIES | | | |
| Amounts falling due within one year | | 5,613 | 12,173 |
| NET CURRENT ASSETS | B | <u>227,382</u> | <u>221,568</u> |
| Total Assets Less Current Liabilities | A + 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) |
| Total Funds as at 30 September 2023 | | <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 |
| TOTAL | <u>3,065</u> | <u>2,763</u> |

Note 3. EXPENDITURE

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

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 | 5,000 | 17,140 | 15,127 | 37,267 |

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

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

| | 2023 | 2022 |
|-------------------------------|------------|--------------|
| Due Within One Year - Debtors | 572 | 824 |
| Prepayments | 30 | 1,110 |
| Total | 602 | 1,934 |