BEES ABROAD

England & Wales · Charity number 1108464

Details

Other names	BEES ABROAD UK LIMITED
Status	Registered
Legal form	Charitable company
Company number	05333054
Registered	2005-03-07
Register	View on the Charity Commission register

Contact

Address	Bees Abroad The Keepers Symn Lane Wotton-Under-Edge Gloucestershire GL12 7BD
Phone	07942815753
Email	info@beesabroad.org.uk
Website	www.beesabroad.org.uk

Activities

Objects: THE RELIEF OF POVERTY IN ANY PART OF THE DEVELOPING WORLD, IN PARTICULAR THROUGH THE ADVANCEMENT OF THE CRAFT OF BEEKEEPING.

Activities: We promote the craft of locally appropriate beekeeping in the developing world to enable our project participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life. We promote methods of beekeeping which support the environment, improve crop pollination and only use locally sourced materials.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Ghana
- Kenya
- Nepal
- Nigeria
- Rwanda
- Sierra Leone
- Tanzania
- Uganda

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£179,794	£221,012	-	-
2023-12-31	£154,531	£162,332	-	-
2022-12-31	£183,346	£154,505	-	-
2021-12-31	£115,999	£117,753	-	-
2020-12-31	£93,616	£108,491	-	-

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Trustees

Name	Role	Appointed
Richard Ridler	Chair	2015-04-26
Andrew MacCormack		2020-05-16
Bhagyashree Mandke		2025-03-10
Boluwaji Durogbola		2024-09-01
Daniel Farnum Peck III		2025-03-10
Katharine Arlette Thoday		2025-03-10
Neil Andrew Brent		2018-04-21
Nicole Vettise		2025-03-10
Peter George		2025-03-10
Tina Grear		2025-03-10

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BEES ABROAD

England & Wales - Charity number 1108464

Accounts

Bees Abroad

2024 Annual Report

www.beesabroad.org

Bees Abroad 2024 Report and Accounts

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2024 Trustees' Annual Report

Bees Abroad

Report is for the period of **01 January 2024 - 31 December 2024**
Charity Name: **Bees Abroad**
Registered Charity in England and Wales: **No. 1108464**
Address: **The Keepers, Symn Lane, Wotton Under Edge, Glos. GL12 7BD, UK**

Objectives and Activities

Our Mission: The Charity's objects are the relief of extreme poverty in the developing world.

Our Approach: Bees Abroad works with local partners to build skills, improve livelihoods, and promote environmental sustainability.

Our projects provide **practical beekeeping training, equipment, and ongoing support**, with a focus on empowering women, young people, and other marginalised groups.

By developing sustainable beekeeping enterprises, we enable participants to generate income, improve food security, and protect pollinators, delivering long-term benefits for both people and the environment.

Operating Model

We provide funds to our local delivery partners who carry out agreed programmes of work. We do not make social investments either, of the type that anticipate a return.

We are proud to be a **majority volunteer-led team**. Project design, budget management, accounting, monitoring and evaluation are carried out by a team of volunteers carefully selected, with appropriate skills and experience many of whom are beekeepers themselves.

We have a total of **36 volunteers**, including Partnership Managers, accountants and our Board of Trustees. We estimate that on an annual basis, volunteers contribute the equivalent of 3 highly qualified FTEs (**£164,000**).

Achievements and Performance

In 2024, we have supported **683 beekeepers** through **22 ongoing projects** by providing mentorship and advanced training.

We have also approved **15 new projects, helping an additional 423 individuals** start their training in sustainable beekeeping.

Through our ongoing projects, individuals have improved their beekeeping, marketing and organisational skills.

In turn, they have reported increased income (as high as 50% in some cases), increased crop yields, and a better standing in their community, as, for example, respected trainers for others and the first female beekeepers of their communities.

Read our Case Studies for 2024 at https://tinyurl.com/y5ta7duk

Financial Review

During 2024 the charity received a total income of £179,794 (of which £38,070 were restricted). Total expenditure was £221,012 (of which £35,613 were from restricted income)

The net movement in 2024 was -£41,218, while total funds at 31 December 2024 were £105,832, of which £90,798 was in liquid funds.

The majority of income (98%) was from Donations, Grants and Gifts. Expenditure on charitable activities was 67% of total expenditure, including direct spent for approved beekeeping projects and remote monitoring and reporting.

Our Reserves Policy

The overall policy of the charity is to hold sufficient funds to cover six months running costs. Bees Abroad does not have funds materially in deficit.

97.2% of liquid reserves (£90,798) are held in four separate accounts two of which are interest bearing. At our present rate of spend this means holding at least £110,506.

The trustees have reasonable expectation that Bees Abroad has adequate resources to continue in operational existence for the foreseeable future.

Additional Information on our Finances

Our principal sources of income are individuals and grant donations. We are grateful for the support we receive from long term donors and organisations.

As a small organisation our principal risk is the unplanned loss of key individuals, both donors and volunteers.

Structure, Governance & Management

Bees Abroad is a Charity registered with the Charity Commission for England and Wales No 1108464. It is also a Company limited by guarantee registered at Companies house as No. 05333054.

The governing document of Bees Abroad is our articles of association which have been provided to the Charity Commission.

Our trustees are elected by a meeting of members for a 3-year term which may be followed by two further terms. They are selected based on criteria which match our requirements. We aim to have a mix of skills and experience relevant to our work and including representation from the countries in which we work.

We ensure new trustees are fully aware of the guidance for trustees published by the Charity Commission. They also follow a comprehensive induction course, are required to have a DBS check and to sign an undertaking to abide by our policies.

Our Organisational Structure

Decision making responsibility lies with the Board. Day to day operational decisions which are within agreed budgets are delegated to the CEO and the outcomes reported at board meetings. Matters of particular significance are considered at Board meetings.

We provide funds to our local Delivery Partners who are responsible for delivering training and arranging the provision of equipment for our projects. They are carefully chosen, from local communities to have appropriate expertise in both beekeeping and training, as well as alignment with Bees Abroad values.

Our volunteer Country Partnership Managers who are expert beekeepers with professional experience in managing projects, are responsible for the design, budget management and accounting, and monitoring and evaluation of all Bees Abroad projects.

Bees Abroad has no formal relationships however it seeks to cooperate with other parties where they complement and/or add value to projects.

Our Trustees

Trustees are appointed by the current Board of Trustees during the Meeting of Members.

Richard Ridler Chair	
Neil Brent Treasurer	
John Daffern	
Andrew MacCormack	
Boluwaji Durogbola	Elected 01 September 2024 - present
Jeremy Forty	Resigned 22 October 2024
Elizabeth Catherine Williams	

Bees Abroad does not have corporate Trustees. None of the trustees hold title to property belonging to the charity.

No funds are held as custodian trustees on behalf of others.

Declarations

The trustees declare that they have approved the trustees' report above.

Signature		Date: 15/09/2025
Full Name:	Richard Ridler	Position: Chairperson

Signature		Date: 15/09/2025
Full Name:	Neil Brent	Position: Treasurer

Bees Abroad

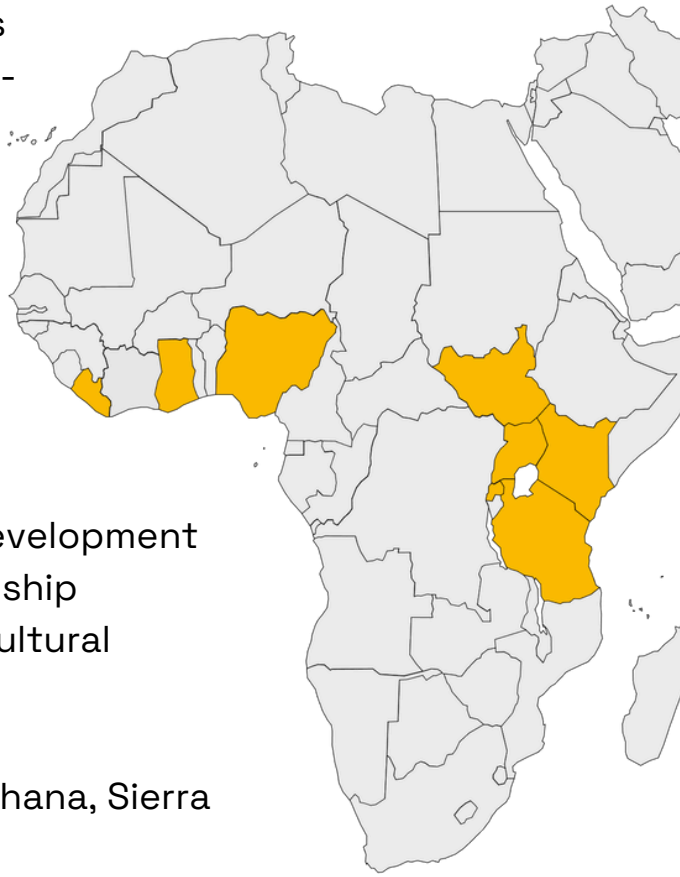


Community Empowerment Through Sustainable Beekeeping

2024 Case Studies

Bees Abroad in 2024

In 2024, we have supported 683 beekeepers through 22 ongoing projects, in 7 countries - Uganda, Kenya, Tanzania, Rwanda, Sierra Leone, Nigeria and Ghana - by providing mentorship and advanced training.



We have approved 15 new projects, helping 423 individuals start their training in sustainable beekeeping.

We have also supported social enterprise development as well as promoting environmental stewardship through tree planting and sustainable agricultural practices.

These are some case studies from Nigeria, Ghana, Sierra Leone and Tanzania



“...In my life, I had never seen a woman involved in beekeeping therefore I didn’t think I would be the first... I was excited and scared at the same time. But I wanted to try it... I [now] love beekeeping and I will always keep bees.”

- Mrs Kobusheshe Pamela, Uganda



NIGERIA

PROGRESS AND ACCOMPLISHMENTS

What did you help make happen in Nigeria in the last year?

You helped support multiple Slow Food Beekeeping projects and tree planting with the Excel beekeepers

EXCEL BEEKEEPERS: TREE PLANTING

In 2024, Bees Abroad supported the Excel beekeepers in the planting of around 2,500 tree seedlings in 5 selected communities & 2 secondary schools.



In their words: the aims of the Excel beekeepers tree planting work

- To sensitize the populace about the importance of tree planting, especially as a strong tool in combating climate change.
- Protection of wildlife through increased tree population.
- Encourage planting of tree crops as an additional & sustainable revenue source.
- Using school students as sensitization agents in promoting tree planting advocacy in their respective communities through tree planting skills.

SLOW FOOD BEEKEEPERS: A GROWING MOVEMENT

An update from Mr Elijah Asade, Bees Abroad trained beekeeper and Advocacy work stream lead for Slow Food Nigeria:

"In a bid to strengthen the Slow Food Nigeria Network, four spokespersons from the Bees Abroad Nigeria Slow Food Network have successfully completed the [Slow Food] organised Academy Training Support.
These dedicated individuals are now set to implement various projects across Nigeria, promoting sustainable food practices and empowering local communities."

-Mr Elijah Asade



PROFILES ON THE FOUR SPOKESPERSONS AND THEIR PROJECTS

1: Mr Samson Emwionmwan - Sustainable Beekeeping Training in Iguogho, Edo State

Mr. Samson Emwionmwan, representing the Dynamic Beekeepers Slow Food Community in Benin City, Edo State, will lead a training program on sustainable beekeeping for members of Iguogho. This project aims to promote environmentally friendly beekeeping practices, enhance honey production, and contribute to the conservation of bee populations.

2: Mrs. Funmilayo Ogunaja - Agroecology Garden Initiative in Ogun State

Mrs. Funmilayo Ogunaja, from the Irewolede Beekeeping and Agroecology Slow Food Garden Community in Atan Ota, Ogun State, will focus on establishing an Agroecology Garden Initiative. This project seeks to promote agroecological practices, biodiversity, and sustainable food systems, while also providing a platform for knowledge sharing and community engagement.

3: Mr. Nurudeen Olayinka Sanusi - Promoting Endangered Indigenous Leafy Vegetables in Yewa North Ogun State

Mr. Nurudeen Olayinka Sanusi will work on promoting the cultivation and consumption of endangered indigenous leafy vegetables in Sawonjo, Yewa North Local Government, Ogun State. This project aims to preserve Nigeria's rich culinary heritage, promote biodiversity, and support the livelihoods of local farmers.



Photo: Mrs. Afuape awarded with a certificate on horticulture

4: Mrs. Afuape Fadilat - Vegetables Gardening Initiative Among Women in Ona Egbo, Ilaro Yewa South Ogun State

Mrs. Afuape Fadilat, representing the Beekeeping for Life Women Slow Food Garden Community in Ona Egbo, Ilaro, Yewa South, Ogun State, will focus on promoting vegetables gardening initiatives among women. This project seeks to empower women, promote agroecological practices, and contribute to food security and sustainable livelihoods.



GHANA

PROGRESS AND ACCOMPLISHMENTS

What did you help make happen in Ghana in the last year?

You helped provide adaptation training and support in response to climate change.

LOCALLY APPROPRIATE, CLIMATE FRIENDLY HIVE INNOVATION

You helped us adapt how to build hives in Ghana to make locally appropriate, climate friendly bee hives.



Photo: Neem sticks ready for hive building

THE PROBLEM

Deforestation in Ghana is a major problem. The South of Ghana is in the tropical rainforest belt where forests are under pressure from cocoa farming, illegal deforestation and land use change. The North of the country is savannah. There are naturally fewer trees here but they are under pressure too for fire wood.

We wanted to explore options for materials for bee hives that didn't use wood taken from the rainforests in the south or put pressure on the trees in the savannah.

THE SOLUTION

Working with local communities we developed options for building beehives including neem 'stick' hives and woven basket hives. We have extended our training courses by a day and a half to teach the new techniques.

NEEM STICK AND BASKET HIVES

Neem stick hives
Neem grows naturally and are pollarded, which means wood can be harvested from the tree without killing the tree. They grow locally, are naturally straight and termite resistant, ideal for making hives.



Basket hives
Basket hives are not uncommon but they haven't been used in this area before. Our Partnership Manager got the idea for adapting baskets used to take chickens to market.

Photo: Bees Abroad community in Ghana learning how to make Neem stick hives



SIERRA LEONE

PROGRESS AND ACCOMPLISHMENTS

What did you help make happen in Sierra Leone in the last year?

You helped support our ‘Trees for Bees’ initiative.

A number of the communities we work with in Sierra Leone are located in the fringes of the Gola Rainforest, the largest-remaining block of Upper Guinean Forest.

The Trees for Bees project aims to expand and manage the local tree nursery to include endangered native tree species, with expert advice from Njala, the local university, and UK academic institutions including Kew Gardens. Together with our partner, Rory’s Well, we are raising saplings and encourage people to plant and care for them in their communities.

REPORT FROM OUR PARTNERSHIP MANAGER FOR SIERRA LEONE

5th March 2025

The workshop in sustainable harvesting techniques and seed collection of threatened and medicinal trees was very successful. Villagers came from over 20 villages in Barri, rangers from the Gola Rainforest and a lecturer from Njala University also attended and shared their expertise.

Each village left with two Pentaclethra trees to plant and care for. These trees are called Fawe in Mende or ‘The African Oil bean tree’. They provide good forage for bees and the oil pressed from the seeds can be used to combine with wax to make body creams and lotions.


Photo: Kefire

“This tree does a lot for us. In January and February the pods fall to the ground where we gather them and take them to the town. We parch the seeds and eat them with cassava or process them into oil which we can rub into our skin.”

-Kefire, one of our lead farmers

We planted out two hundred Pentaclethra (Fawe) trees in eight community farms in 2024 and another two hundred are being raised in our nursery, ready to plant out in 2025.

40,000 TREES

Our tree champions support and advise the villagers about tree care, especially the fruit and native trees.

We aim to plant seven native trees for every one felled, for example to build bee hives , and by August 2025 we will have planted around 40,000 trees since the tree programme started in 2019.



TANZANIA

PROGRESS AND ACCOMPLISHMENTS



Photo: Artisans of mamaHive holding beeswax from local beekeepers

SETTING UP MAMAHIVE

Empowering women with albinism
In Mwanza, Tanzania, mamaHive is a social enterprise supporting women with albinism in building artisan skills and utilising them in creating income for themselves and their families.

From zero to kick-off
In 2024, we supported the enterprise in registering as an NGO, creating their website, building their business plan and setting up a shop, building up stock and putting together their sales operations.

KICKING OFF WITH AMBITION

After the Mama Hive Opening Day in Mwanza, it was time to launch Mama Hive on the wider Tanzanian scene. The team introduced Mama Hive to new markets through fairs and markets across the country with great success.

Looking ahead to 2025, there is still much to do and much more to learn, but the women are excited with new goals set to achieve. They are looking forward to increasing sales that will enable them to reach out and support more young women.



Photo: MamaHive at the Artisan Fair in Dar es Salaam



www.beesabroad.org

The Keepers, Symn Lane,
Wooton - Under - Edge, GL12 7BD

Bees Abroad is a registered charity in the UK No: 1108464

Bees Abroad

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEES ABROAD

I report to the trustees on my examination of the accounts of Bees Abroad (the charity) for the year ended 31 December 2024

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 14s(5Xb) of the 2011 Act); and
- to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Name	Esther Giles
Signed	
Date	14th September 2025

Bees Abroad

Charity No 1108464
Company No 5333054

Statement of Financial Activities
For the Year Ended 31 December 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from					
Donations and legacies	3	138,788	38,070	**176,858**	144,823
Charitable activities	3				5,118
Other trading activities	3	1,396		**1,396**	2,375
Investment Income	3	1,413		**1,413**	1,904
Separate material item of income	3	127		**127**	727
Total		**141,724**	**38,070**	**179,794**	**154,947**
Expenditure on:					
Raising funds	4	29,227		**29,227**	37,140
Charitable activities	4	112,588	35,613	**148,201**	104,454
Separate material expense item	4	33,140		**33,140**	10,885
Other	4	10,444		**10,444**	9,853
Total		**185,399**	**35,613**	**221,012**	**162,332**
Net income/(-)expenditure)		**-43,675**	**2,457**	**-41,218**	**-7,385**
Transfers between funds					
Net movement in funds		**-43,675**	**2,457**	**-41,218**	**-7,385**
Reconciliation of funds:					
Net movement in funds		-43,675	2,457	-41,218	-7,385
Funds brought forward at 1 Jan '24	10	136,214	10,836	147,050	154,435
Funds carried forward at 31 Dec '24	10	92,539	13,293	105,832	147,050

Charity Commission Accounts

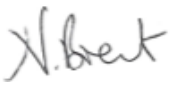
Bees Abroad

Charity No 1108464
Company No 5333054

Statement of Balances as at 31 December 2024

	Note	2024 Unrestricted funds	2024 Restricted income funds	2024 Total funds	2023 Total funds	2023 Published accounts	Prior Year	Adjusted Funds
		£	£	£	£	£	£	£
Current assets								
Stocks	5	483	-	483	825	825	-	825
Debtors	6	23,002	3,039	26,041	35,588	33,732	1,856	35,588
Cash at bank and in hand	9	76,705	14,093	90,798	126,123	126,123	-	126,123
Total current assets		**100,190**	**17,132**	**117,322**	**162,536**	**160,680**	**1,856**	**162,536**
Creditors: amounts falling due within one year	7	7,651	3,838	11,489	15,486	14,020	1,466	15,486
Total net assets or liabilities		**92,539**	**13,294**	**105,833**	**147,050**	**146,660**	**390**	**147,050**
Funds of the Charity *								
Restricted income funds	10.1 /		13,294	13,294	10,836	44,729	-33,893	10,836
Unrestricted funds	10.2	92,539		92,539	136,214	101,931	34,283	136,214
Total funds		92,539	13,294	105,833	147,050	**146,660**	**390**	**147,050**

* Funds of the Charity have been adjusted following a project review of all projects - see notes for tables 10.1 and 10.2 and additional note 11

Name	Position	Date	Signed
Richard Ridler	Chair of Trustees	15/09/2025	
Neil Brent	Treasurer	15/09/2025	

Charity Commission Accounts: Notes

Bees Abroad

Charity No 1108464
Company No 5333054

Note 1: Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.
The accounts have been prepared in accordance with:

(a) the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
(b) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
(c) the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Going concern

Bees Abroad is able to continue as a going concern:
(a) The Charity has substantial reserves in it's bank accounts
(b) Bees Abroad are not aware of any uncertainties that make the going concern assumption doubtful

1.3 Change of accounting policy

(a) The treatment of expenditure on projects has been changed so that only the expenditure against restricted income is shown. Note 4 includes a table showing total project expenditure by source of income
(b) Note 10.1 now records expenditure aganst funds received for specific projects and/or countries

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

Two categories of prior adjustment were identified: Gift Aid accrual review and a review of equity balances both of which are detailed below.

1.6 Audit

The company was entitled to exemption from audit under s477 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 responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Note 2: Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

The standard list of accounting policies has been applied by the charity except for those deleted.
There has been no change in accounting practice in this reporting period

2.2 INCOME

(a) **Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

(b) **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102

(c) **Grants and donations**

- Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
- In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

(d) **Legacies**

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

(e) **Government grants**

The charity has not received government grants in the reporting period

(f) **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

(g) **Contractual income and performance related grants**

The charity is not in receipt of any contractual income and performance related grants. These should only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

(h) **Donated goods**

- Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. None were received in this accounting period.
- The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.C54:H55
- Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.
- Goods donated for on-going use by the charity are included in the SoFA as incoming resources when receivable.
- Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. Yes*

Charity Commission Accounts: Notes

Bees Abroad

Charity No 1108464
Company No 5333054

(i) **Donated services and facilities**

- Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.
- Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

(j) **Support costs**
The charity has incurred expenditure on support costs.

(k) **Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(l) **Income from interest, royalties and dividends**
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

(m) **Income from membership subscriptions**
The charity has not levied a membership subscription in this accounting period.

(n) **Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. In this accounting period there have been no insurance claims.

(o) **Investment gains and losses**
Not applicable

2.3 EXPENDITURE AND LIABILITIES

(a) **Liability recognition**
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) **Governance and support costs**
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating staff costs by the time spent and other costs by their usage.

(c) **Project Allocations with performance conditions**

Where the charity funds a project with conditions for its payment being a specific level of service or output to be provided, such grants are still recognised in the SoFA. However further provision of funds may be witheld until such conditions are met.

(d) **Grants payable without performance conditions**
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation will be recognised.

(e) **Redundancy cost**
The charity is not liable for any redundancy payments.

(f) **Deferred income**
No material item of deferred income has been included in the accounts.

(g) **Creditors**
The charity has creditors which are measured at settlement amounts less any trade discounts.

(h) **Provisions for liabilities**
Any liabilities are measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

(i) **Basic financial instruments**
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

(a) **Tangible fixed assets for use by charity**
There are no tangible fixed assets used by the charity

(b) **Intangible fixed assets**
The charity has no intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.ods used are disclosed in note 15.

(c) **Heritage assets**
The charity has no heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to Yes*

(d) **Investments**
The charity has no fixed asset investments in quoted shares, traded bonds and similar investments

(e) **Stocks and work in progress**
Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.
Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.
Work in progress is not applicable

(f) **Debtors**
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

(g) **Current asset investments**
The charity has cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. Yes*

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE
Not applicable

Charity Commission Accounts: Notes

Bees Abroad

Charity No 1108464
Company No 5333054

Note 3: Analysis of income received

		2024			2023
		Unrestricted funds	Restricted income funds	Total funds	Total funds
		£	£	£	£
Donations and legacies:					
Donations and gifts	United Kingdom	119,605	31,997	151,602	82,455
	Overseas	4,427	4,338	8,765	9,859
Gift Aid		9,756	1,735	11,491	8,414
Grants that provide core funding or are of a general nature		5,000	-	5,000	44,095
Total		**138,788**	**38,070.00**	**176,858**	**144,823**
Charitable activities					
General grants provided by government/other charities		-	-	-	5,118
Total		**-**	**-**	**-**	**5,118**
Other trading activities					
Shop sales		1,396	-	1,396	2,375
Total		**1,396**		**1,396**	**2,375**
Investment Income					
Interest Income		1,413	-	1,413	1,904
Total		**1,413**		**1,413**	**1,904**
Separate material item of income					
Raffles and Lotteries		-	-	-	642
Sundry Items of Income		127	-	127	85
Total		**127**		**127**	**727**
TOTAL INCOME		**141,724**	**38,070**	**179,794**	**154,947**

All income in 2024 was unrestricted except for:
Donations and legacies where the donor has requested spend in a specified project or group of projects
Gift Aid on the above
General grants provided by government/other charities for a specifed project or group of projects

The following are donations in a foreign currency or from overseas. These are exchanged into pounds sterling by the bank

Name of Donor	Country	2024			2023
		Unrestricted funds	Restricted income funds	Total funds	Total funds
Canadian Dollar					
Hydromellerie de Tal	Canada	500	-	500	
Euros					
Facebook	Ireland	-	-	-	728
I-DO (Erasmus Business School)	Netherlands	-	1,015	1,015	
Vestorama	Netherlands	-	3,323	3,323	
Sterling Account held overseas					
West African Primate Conservation Action (WAPCA)	Ghana	-	-	-	728
US Dollar					
Bee Mindful	USA	3,927	-	3,927	
Grand Total		**4,427**	**4,338**	**8,765**	**9,859**

Prior Year Adjustment to the Statement of Financial Activities / Income Received

Additional Gift Aid arises as a result of an exercise to obtain gift aid mandates from donors and then reviewing the donations of these individuals over Bees Abroad's past four financial years. I.e. to 1 January 2020

Gift Aid reported in 2023 Accounts	7,999
Additional Gift Aid identified for 2023	415
Adjusted Gift Aid	**8,414**

Charity Commission Accounts: Notes

Bees Abroad

Charity No 1108464
Company No 5333054

Note 4: Analysis of Expenditure

Analysis of expenditure	2024 Unrestricted funds £	2024 Restricted income funds £	2024 Total funds £	2023 Total funds £
Expenditure on raising funds				
Incurred seeking donations	-	-	-	5,276
Staging fundraising events	746	-	746	2,025
Fundraising agents	577	-	577	454
Operating charity shops	342	-	342	-
Advertising, marketing, direct mail and publicity	690	-	690	-
Other trading activities	769	-	769	2,436
Fundraising Costs	26,103	-	26,103	26,949
Total expenditure on raising funds	**29,227**		**29,227**	**37,140**
Expenditure on charitable activities				
Approved Beekeeping Projects	102,840	35,613	138,454	98,838
Other expenditure	9,748	-	9,748	5,593
Donations to other charities	-	-	-	23
Total expenditure on charitable activities	**112,588**	**35,613**	**148,201**	**104,454**
Separate material item of expense				
Administrator	17,890	-	17,890	2,204
Finance and accounting	335	-	335	470
Audit, Accountancy and Legal Fees	13	-	13	13
Bees Abroad Branding	-	-	-	-
Social Media and Donor Support	14,903	-	14,903	8,198
Policy Development - Theory of Change	-	-	-	-
Total Separate material item of expense	**33,140**		**33,140**	**10,885**
Other				
Trustee and volunteer expenses	358	-	358	700
Office and administrative overheads	8,343	-	8,343	7,622
Bank Charges	1,337	-	1,337	1,297
Sundry items of Expense	406	-	406	234
Total other expenditure	**10,444**		**10,444**	**9,853**
TOTAL EXPENDITURE	**185,400**	**35,613**	**221,013**	**162,332**

Other information:

Analysis of expenditure on charitable activities: (1) analysed by unrestricted and restricted source of funds

Activity or programme	2024 Funded from Unrestricted Income £	2024 Funded from Restricted Income £	2024 Total this year £	2023 Total prior year £
Training and support for beekeeping projects				
Projects in Ghana	24,717	7,187	31,903	29,391
Projects in Kenya	4,437	6,440	10,877	12,302
Projects in Nigeria	15,056	4,386	19,442	3,508
Projects in Rwanda	1,080	3,468	4,548	4,829
Projects in Sierra Leone	8,210	4,890	13,100	5,412
Projects in South Sudan	2,904	-	2,904	
Projects in Tanzania	17,620	2,516	20,136	14,006
Projects in Uganda	28,817	6,726	35,543	29,400
UK Based Project Expenditure	9,748	-	9,748	5,593
Donations to other charities				23
Total	**112,588**	**35,613**	**148,201**	**104,454**

Note 5: Stocks

	2024	2023
Opening	825	1,061
Added in period		1,521
Sale of Goods	-342	-1,757
Closing	**483**	**825**

Charity Commission Accounts: Notes

Bees Abroad

Charity No 1108464
Company No 5333054

Note 6: Debtors and prepayments

	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Trade debtors						
Other debtors (amounts due from subsidiary undertakings)						
Big Give Foundation	12,500	-	12,500	-	-	
Goosebec Trust	2,500	-	2,500	11,250	-	11,250
HMRC: Gift Aid	7,947	3,039	10,986	9,535	4,263	13,798
Just Giving	19	-	19	4	-	4
Stripe	36	-	36	536	-	536
The Coles-Medlock Foundation	-	-	-	10,000	-	10,000
Total	**23,002**	**3,039**	**26,041**	**31,325**	**4,263**	**35,588**
	23002	3039	26041			
Prior Year Adjustment to Debtors						
HMRC: Gift Aid (ORIGINAL)	7,947	3,039	10,986	7,834	4,108	11,942
Additional Gift Aid - 2020	-	-	-	178	62	240
Additional Gift Aid - 2021				249	-	249
Additional Gift Aid - 2022				859	93	952
Additional Gift Aid - 2023				415	-	415
Sub-total adjustment to Gift Aid				**1,701**	**155**	**1,856**
HMRC: Gift Aid (ADJUSTED)	7,947	3,039	10,986	9,535	4,263	13,798

Additional Gift Aid arises as a result of an exercise to obtain gift aid mandates from donors and then reviewing the donations of these individuals over Bees Abroad's past four financial years. I.e. to 1 January 2020

Note 7: Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

7.1 Analysis of creditors: Amounts falling due within one year

	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Trade creditors						
HG Consulting	1,124	-	1,124	355	-	355
Kall Kwik	-	-	-	706	-	706
Other creditors						
Project Payments	264	3,838	4,102	-	6,954	6,954
Administration	1,872	-	1,872	877	-	877
Fundraising	2,923	-	2,923	5,109	-	5,109
HMRC	1,465	-	1,465	1,465	-	1,465
Other Creditors	3	-	3	19	-	19
Total	**7,651**	**3,838**	**11,489**	**8,531**	**6,954**	**15,485**

Prior Year Adjustment to Creditors

The review of Gift Aid included a line by line reconciliation of all donations eligible for gift identified some donations erroneously double counted. The effect of this is £1,465 that will be paid back at the next application for Gift Aid to be made shortly

Note 8: Other disclosures for debtors, creditors and other basic financial instruments

The risk of debtor default is very low given that the debtors are Just Giving (who have since paid most of what is owed), HMRC for estimated gift aid, the other two significant debtors relate to the Big Give fundraiser at the end of the year and paid early in 2023. Creditors represent around 9.2% of the charity's turnover
The charity has not provided financial assets as a form of security.

Note 9: Cash at bank and in hand

	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Cash at bank and on hand	**76,704**	**14,094**	**90,798**			

Note 10: Fair value of assets and liabilities

The charity's debtors are: HMRC for Gift Aid, Just Giving, Stripe, Goosebec, and The Coles-Medlock Foundation all of which we deem to be at low risk of defaulting. All but HMRC were settled early in 2023
There is no change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP), creditors are valued at the level payable on invoices received within the time period allowed for the completion of accounts.

Charity Commission Accounts: Notes

Bees Abroad

Charity No 1108464
Company No 5333054

Note 10.1: Movements in funds 2024

Fund names	Fund balances BF	Income	Expenditure	Fund balances CF
	£	£	£	£
Restricted Funds				
Training and support for beekeeping projects in these Countries				
Cameroon	-	-	-	-
Ghana	6,701	7,226	- 7,187	6,740
Kenya	3,719	5,705	- 6,439	2,985
Nigeria	-	4,386	- 4,386	-
Rwanda	-	3,468	- 3,468	-
Sierra Leone	291	4,599	- 4,890	-
Tanzania	-	2,516	- 2,516	-
Uganda	125	10,170	- 6,726	3,569
Sub-total restricted	**10,836**	**38,070**	**- 35,612**	**13,294**
Unrestricted Funds				
General Funds	136,214	141,724	- 185,399	92,539
Total Funds as per balance sheet	**147,050**	**179,794**	**- 221,011**	**105,833**

Note 10.2: Movements in funds 2023 (subject to Prior year adjustments)

Fund names	Fund balances BF	Income	Expenditure	Fund balances CF
	£	£	£	£
Training and support for beekeeping projects in these Countries				
Cameroon	6,145	- 6,145	-	-
Ghana	6,637	9,131	- 9,067	6,701
Kenya	1,210	5,777	- 3,268	3,719
Nigeria	-	-	-	-
Rwanda	1,148	150	- 1,298	-
Sierra Leone	3,500	63	- 3,272	291
Tanzania	-	3,175	- 3,175	-
Uganda	1,072	5,954	- 6,901	125
Training and support for women beekeepers				-
Creating Beekeepers for Life (Women's Campaign)	-	-	-	-
Sub-total restricted	**19,712**	**18,105**	**-26,981**	**10,836**
Unrestricted Funds				
General Funds	135,140	136,426	-135,352	136,214
Total Funds as per balance sheet	**154,852**	**154,531**	**-162,333**	**147,050**

Fund balances carried forward do not include assets and liabilities denominated in a foreign currency; all Bees Abroad accounts to all income and expenditure, assets and liabilities in sterling.

The movement in funds calculation for 2023 includes a change in accounting treatment. Up to 2022 expenditure recorded was the total against all projects and overspends covered by a transfer from general funds. From 2023 only expenditure against restricted funds is included. Additional expenditure against projects is accounted against unrestricted (general) funds.

All restricted funds are to promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.

All restricted funds are to promote locally appropriate beekeeping to enable participants to generate income to

Charity Commission Accounts: Notes

Bees Abroad

Charity No 1108464
Company No 5333054

Prior Year Adjustments - Movements in funds tables 10.1 and 10.2:

A thorough project level review was undertaken in order to be assured this statement of remaining restricted funds was a true reflection.

Three questions were asked in the review:

1 Is the use of general funds justified to cover expenditure if a restricted donation was received in a following year? Spending happens in anticipation of funds being received
2 Where projects have closed and funds remain do we understand that donors wish the remaining funds to support projects in that country and / or a transfer to general funds
3 Is there any funding that should be designated as general?

Equity brought forward, income, expenditure and use of unrestricted funds was examined by date
These changes can be complex but the following time related rule was followed for adjustments.
The total adjustment was split over years as follows:

	Action	Tables / Columns Affected	
		Table 10.1	Table 10.2
2024 Income	Transfer from current to other project or unrestricted in 2024	Income	
		Equity CF	
2023 Income	Transfer from current to other project or unrestricted in 2023		Income
		Equity BF	
		Equity CF	Equity CF
			Will change the use of unrestricted
Pre 2023 use of unrestricted funds pre-dating receipt of restricted income	Transfer from current to other project or unrestricted	Equity BF	Equity BF

All these adjustments affect the unrestricted / restricted split of balances and income on the SOFA and Balance Sheet

Summary Adjustments

	1) Pre 2023 use of unrestricted funds pre-dating receipt of restricted income	2) 2023 Income redesignated	Total Change to Table 10.1 Equity BF	3) 2024 Income redesignated
	Impacts distribution of IEquity BF for table 10.2	Impacts distribution of Income for table 10.2		
Cameroon		-6,145	-6,145	
Ghana	-3,886	-500	-4,386	
Kenya		702	702	
Nepal	-7,690		-7,690	
Nigeria	-249		-249	786
Tanzania	-684		-684	
Uganda	-6,668		-6,668	
Zambia	-170		-170	
Creating Beekeepers for Life (Women's	-7,705	-897	-8,602	-960
Projects to be determined				-786
Total Changes to Restricted	**-27,052**	**-6,840**	**-33,892**	**-960**
General Funds	27,052	6,840	33,892	960

Note 11: Adjustments to 2023 Balance Sheet

Both the reviews of equity and gift aid had an impact on 2023 balances

	2023 Published accounts	Prior Year Adjustments		Adjusted Balances
		Equity	Gift Aid	
Current assets				
Stocks	825			825
Debtors	33,733		1,855	35,588
Cash at bank and in hand	126,123			126,123
Total current assets	**160,681**		**1,855**	**162,536**
Creditors: amounts falling due within one y	14,021		1,465	15,486
Total net assets or liabilities	**146,660**		**390**	**147,050**
Funds of the Charity *				
Restricted income funds	44,729	-33,893		10,836
Unrestricted funds	101,931	33,893	390	136,214
	146,660		**390**	**147,050**

Bees Abroad

Charity No 1108464
Company No 5333054

Note 12: Transactions with trustees and
12.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

12.2 Trustees' expenses

The charity has paid trustees expenses for fulfilling their duties, details of such transactions are provided below.

Type of expenses reimbursed	2024	2023
	£	£
Travel	347	989
Subsistence		40
Accommodation	201	649
Other (please specify):		
Fundraising Expenses		305
Companies House Fee	13	
Costs of setting up Wise account	45	
POSTAGE	123	
Training	31	
Purchases for the shop		677
TOTAL	**760**	**2,660**

Five trustees were reimbursed for expenses or who had expenses paid by the charity

12.3 Transaction(s) with related parties

There were no transactions undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties.

BEES ABROAD

England & Wales - Charity number 1108464

Accounts

Bees Abroad

2023 Annual Review

www.beesabroad.org.uk



Community Empowerment Through Sustainable Beekeeping

Introduction

Bees Abroad uses beekeeping as a tool to enable rural communities to empower themselves to achieve their own vision. We provide training and mentoring to communities through local partners on beekeeping, business skills and caring for the local environment.

Micro beekeeping enterprises provide sustainable income long after our involvement ends. Money from the sale of honey and other products of the hive improves livelihoods by paying for improved nutrition, education, medicines and much more. Honeybees improve pollination which increases crop yields.

Over years we have built trusting relationships with our network of in-country delivery partners and trainers, continuously developing and improving ways of working.

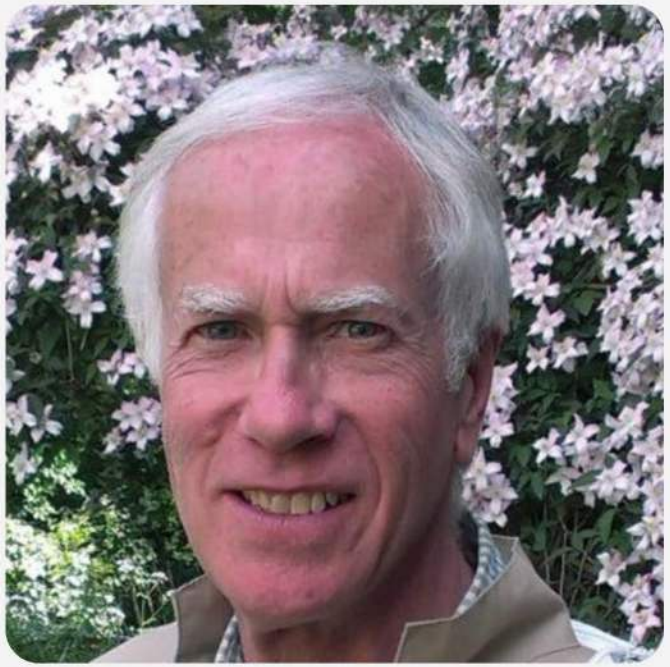
Working with local partners and experts is central to our approach and the key to our success. They deliver our projects, we provide light touch oversight from our Partnership Managers, a volunteer role. Our Partnership Managers are highly qualified in areas relevant to our projects including beekeeping and business skills. They provide guidance and advice to the projects.

We have been working with communities since 1999 and formalised as an and organisation in 2005. We work with communities who seek our support and have a plan to continue activities after our support comes to an end.

We are proud to work at a grass roots level collaborating with communities and will continue to do so as we grow.

In 2023 we set the foundations to expand in order to meet the growing demand for support. We are seeing an increase in requests from communities around the world and an evolution in the nature of support needed. More of our past projects are developing to a point where they need support to establish as their own organisations and social enterprises. Supporting them to make this happen is part of our long term vision. We are developing our own team to ensure we can deliver on this.

To all those who supported us during 2023 a big thank you. Stay with us, there's a lot more people we can help together.



RICHARD RIDLER
Chair of Trustees

Joining Bees Abroad as CEO, in 2022, was one the most exciting and pivotal moments for both the organisation and for me.

We embarked on a journey that would honour and develop the vision and unwavering dedication of our small team of volunteers for a better future through beekeeping.

In 2023, we established a core team driving Fundraising, Communications and Donor Stewardship. We also improved tools and processes to better support our Partnership Managers deliver more projects. This is just the start.

With our foundations firmly in place, we look forward to being able to deliver more high quality training and mentorship to our beekeeping communities.

To all our supporters, donors and volunteers, thank you and we hope you choose to continue with us on our journey.



KATERINA PROKOPIOU
CEO

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2023 IN NUMBERS

507
Project participants (people trained)*

98
Requests for support

10
Projects completed

14
New projects approved

44%
Women

*Based on data from 9 of 10 completed projects

Bees Abroad Country Map

We currently (2024) have projects in eight countries:

- Uganda (16)
- Kenya (8)
- Nigeria (6)
- Ghana (12)
- Tanzania (2)
- Sierra Leone (2)
- Rwanda (2)
- South Sudan (1)*



*Participants from South Sudan trained in Uganda

Project Activity

We have a dynamic portfolio of projects. These projects represent communities of people striving to improve their circumstances with beekeeping as a tool for change. These communities are the reason for our existence and we are proud to work with so many impressive and motivated groups and individuals.

The composition of the portfolio changes year to year with shifts in the number of closed, live and newly approved projects. There are also changes in the countries we work in depending on demand and availability of qualified Partnership Managers, a role for which people donate their time.

In this report, we have chosen to focus on projects that closed in 2023. Projects are closed when they are successfully completed or stopped. Projects are stopped on occasion if assessments show they are not viable. This allows us to divert our funds to viable projects in need of resources.

In addition to reporting on closed projects, we have included a case study for each country that had live projects in 2023.

Uganda

195
Participants trained

15
Live/in progress



7
Projects completed/closed in 2023

58%
Women

Uganda completed projects

The following projects were successfully completed in 2023:

1. Kinyamaseke Youth In Development (KYID) (P18-06-RR-KYID)
2. Ibanda Development Association for Persons with Disabilities (P18-14-RR-IDAPPWD)
3. Jireh Women's group Kisoro (P19-18-RR-Jireh Women)
4. Africa Ray of Hope Organisation (ARHO) (P19-15-RR-Ray of Hope)
5. Kitabu Integrated Development Association (P19-14-RR-Kitabu IDA)

A mini profile of each successful project can be found on the proceeding pages. Two projects were stopped.



Kinyamaseke Youth In Development (KYID)

50 participants trained
20% female

This project established a teaching apiary for members to experience and learn about beekeeping so that they have it as a vocational skill to use in later life to generate income. Also, to provide a source of income to fund the group's activities.



Ibanda Development Association for Persons with Disabilities (IDAPD)

12 participants trained
10% female

This project aims to improve the life chances of disabled members. A small apiary of 20 hives was built along with providing skills in beekeeping. The 10 hives produce honey to a value of ~80,000 Ugandan Shillings (minimum monthly wage set in 2017 is 130,000).



54 participants trained

100% female

Jireh Women's Group aims to alleviate poverty locally. They were established beekeepers that requested support to improve their practices and access to essential beekeeping equipment. We also provided training on value-add beeswax products.



40 participants trained

40% female

The main goal of ARHO is to improve the health, education and living conditions of local underprivileged communities. We provided training and support to build on the beekeeping work they had started following the donation of five hives from their patron.



27 participants trained
73% female

Their main purpose is to generate sources of income which enable their community to avoid dependence on illegal poaching in the adjacent national park. In addition to successful honey harvests, the group reported increased income from increased crop yields (from bee pollination).

A big thank you to our Partnership Managers for Uganda, Richard Ridler, Ali Hollingberry, David Holloway, Katerina Prokopiou and Niki Backes for donating their time and significant expertise to make these projects happen.

Our local partner in Uganda is the Liberty Development Foundation (LIDEFO).

Uganda Case Study

Road Barrier Widows - project approved in 2023

Being a widow is a challenge at the best of times. The loss of a spouse and parent is of course heart-breaking and creates significant pressure on household finances as an income is lost. In rural Uganda these pressures are compounded by social stigma.

The 'Road Barrier Widows' is a registered community group in Uganda. Registered community groups (CBOs) are official organizations formed by individuals who share common goals and objectives. These groups, recognised by the Uganda Registration Services Bureau (URSB), play a crucial role in community development.



By formalising their organisation, CBOs gain credibility, access to funding, legal recognition, and opportunities for collaboration with government agencies and NGOs. Knowing this, the Road Barrier Women formed their own CBO made up of 32 women united in widowhood and all the challenges that come with that.



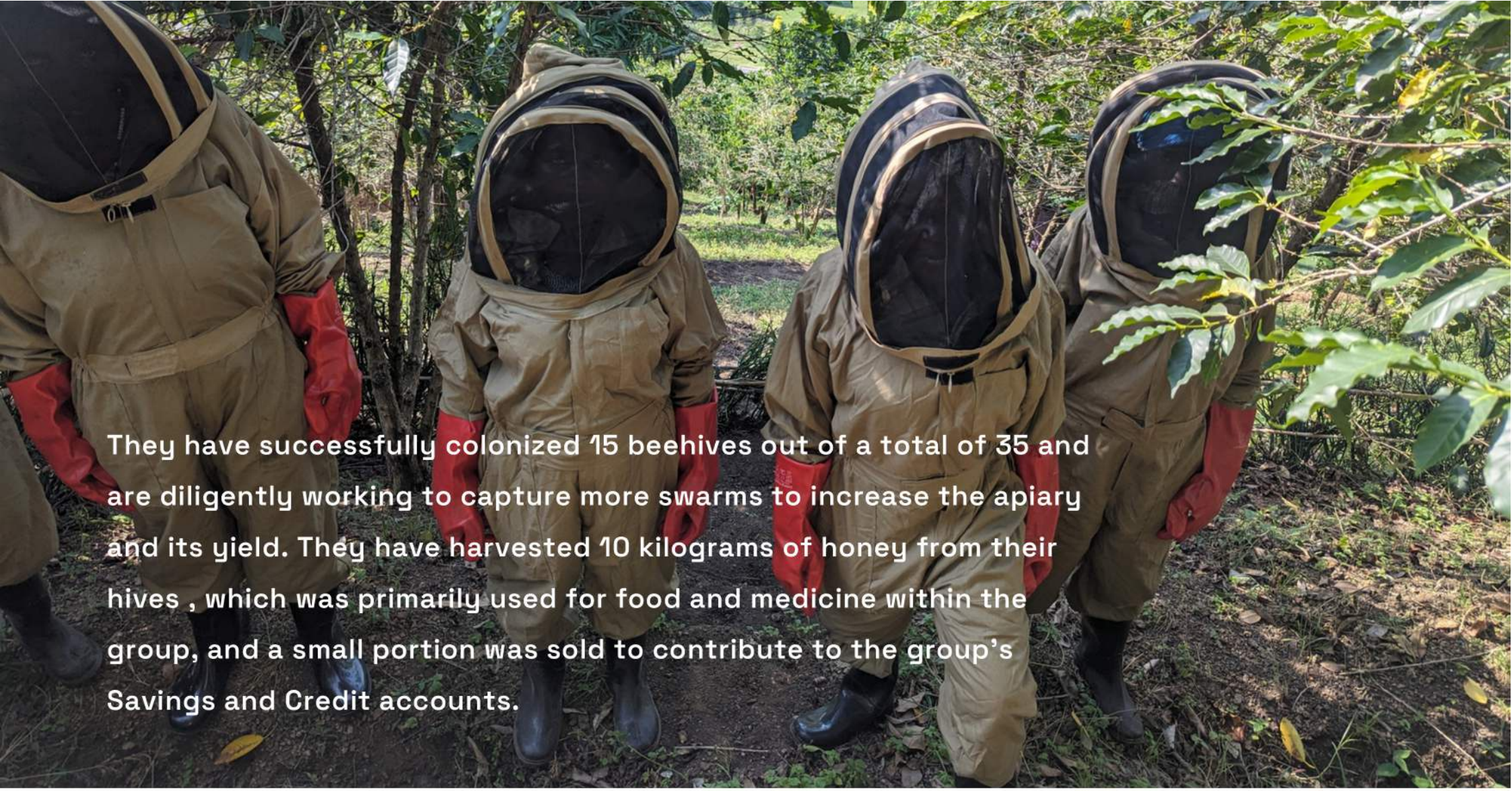
The Road Barrier Widows live in an area that boasts an abundance of mango trees, ample forest tree cover, and a diverse range of flowering plants, providing abundant pollen and nectar. The women grow various crops in the area too, including coffee, and keeping bees will enhance pollination supporting crop production.

Motivated to improve their circumstances, the ‘Road Barrier Widows’ chose beekeeping as one of their group activities, alongside keeping chickens and making handicrafts.

The group is organised group and enterprising: they built their own top bar hives and started beekeeping through self-teaching. With a desire to improve the group contacted Bees Abroad for support.

Working with our local partner, LIDEFO we will support the group to learn best practices for keeping bees. Our training also covers how to make quality honey can be sold locally and fetches a much higher price than the other crops and items they produce.

In the group it was determined that 17 of the 32 women would lead the beekeeping enterprises while the additional members of the group would offer support.



In parallel to beekeeping, the widows are addressing challenges by expanding educational opportunities in poultry and goat farming. They are also focusing on tailoring and teaching basic bookkeeping skills.

Nigeria

6

Live/in progress

1

Projects completed/closed in 2023

72

Participants trained

100%

Women

Nigeria Completed Projects

In 2023 the project with the Women Agricultural Development Forum (WADF) was successfully completed. The leader of the project, Dr Sakina, remains passionately committed to the project and is actively exploring avenues for continued support.

We work across Nigeria with ongoing projects in both the North and South. The WADF project is based in Northern Nigeria. As detailed in the following pages, the case study on the Ori-eru beekeepers showcases one of our projects in Southern Nigeria.

We currently manage six active projects in Nigeria. It is one of the most in demand countries in terms of new project applications.



72 participants trained 100% female

Dr Sakina founded Women Agricultural Development Forum (WADF) to help other women. Many of the women in WADF are illiterate. The WADF has been a lifeline and beekeeping is the only source of income for many members of the group.



Nigeria Case Study

The unstoppable Ori-eru women beekeepers - live project

Nigeria's progress on gender equality is a mixed bag, in some areas Nigeria is a top performer but overall Nigeria has a low ranking in gender equality placing 139 out of 156 countries in the World Economic Forum's Gender Gap Index. Amidst these challenges, the Ori-eru (Iwo) beekeepers have emerged as a beacon of hope. This group of Muslim women, facing the difficulties of securing employment, decided to take matters into their own hands.



The group, with diverse skills ranging from farming to tailoring, identified beekeeping as a valuable addition. The Ori-eru beekeepers have not only sustained their enterprise but expanded it significantly from an initial 5 hives to 43 hives.

A key aspect of their success lies in a collaborative approach to production and sales. While each member tends to a specific number of hives, the women work together to produce high-quality bees wax products under a single label. The profits are then reinvested or distributed among the group, fostering sustainable growth.

In 2023, tragedy struck when their apiary was raided and hives destroyed by fire, reflecting the broader economic challenges in Nigeria. Undeterred, the Ori-eru beekeepers responded with determination.

They salvaged what they could and set to work devising a solution. However, their assessment was they only had sufficient reserves to replace 10 hives – an insufficient number to generate an adequate level of income for the group. They reached out to Bees Abroad for support.

Bees Abroad swiftly responded by funding 25 replacement hives which were recieved in October 2023. The Ori-eru beekeepers, showcasing resilience and innovation, built and sited these hives in record time meaning they could make use of the remaining swarming season. By November 7th, eight out of the 25 Bees Abroad sponsored hives were colonised.



A big thank you to our Partnership Managers for Nigeria, Bisi New and Bolu Durogbola for donating their time and significant expertise to make these projects happen.

Our local partner in Nigeria is the Beekeeping Extension Society. We also work with independent trainers.

Sierra Leone

185
Participants trained

2
Projects completed/closed in 2023

2
Live/in progress

50%
Women

Sierra Leone Completed Projects

In 2023 two projects came to a close in Sierra Leone. One project was stopped, the other, Poteru - Barri Chiefdom, was completed. Although 32 people were trained in the project that was stopped, it was classified as unsuccessful as during assessment visits by our local partner it was determined that the project was unlikely to be self-sustaining.

There have been many significant achievements in Sierra Leone this year. One of the major developments was the success of the pilot with the project 'Bee Farmers on Crutches' which is featured in the Sierra Leone Case Study.



153 participants trained
50% female

A cluster of 42 villages mainly in three sections of Barri Chiefdom. There were six main objectives of the project including developing markets for honey and value-added products and establishing a training and processing centre.



Sierra Leone Case Study

Bee farmers on Crutches - live project

The civil war in Sierra Leone lasted for over 10 years between 1991 and 2002 and left an estimated 27,000 people with an amputation or disability.

Having an amputation or a disability in Sierra Leone is a catch-22. People with disabilities are discriminated against making it difficult to get a job then are stigmatised for not contributing to society. Having a way to earn a livelihood not only improves amputees' quality of life but their standing in society.

A local NGO and our partner, Single Leg Sports Association (SLASA) started supporting amputees via football. They are now involved in providing training opportunities such as permaculture farming and beekeeping.

Beekeeping is a fantastic complementary activity to farming, it doesn't take up much land, it's not as time intensive as other types of farming and it offers a different source of revenue through products that are high value such as honey and wax-based products. Bees Abroad was asked to provide support to the permaculture course to add beekeeping to the curriculum.

In November 2023, our Partnership Manager for Sierra Leone, Neil Brent, visited the project to support a three day training and workshop.



The aim of the workshop was to develop work with 12 amputees to develop a training course accessible to people living with amputations. Neil reported great success from the three days with participants being highly engaged and problem solving around adapting to accommodate amputations.



The workshop covered hive construction, inspecting hives, honey extraction and quality control and making value-added products from bees wax.

Following the successful workshop the group developed a proposal for the next stage. The aim is to make the adapted course vailable in the three permaculture course farms that serve three major towns and cities across Sierra Leone.

A big thank you to our Partnership Manager for Sierra Leone, Neil Brent for donating their time and significant expertise to make these projects happen.

Our local partners in Sierra Leone are PAD-SL and SLASA. We also work with Rory's Well.

Ghana

No projects came to a conclusion in Ghana in 2023 but there was lots of activity in our 14 live projects and prospective new projects. One of the live projects that is close to completion is featured in the case study on the proceeding page.

Our local partners in Ghana are GRTN (Ghana Regional Trainers Network), Gyieba Ayeboo and Ashanti Development.

12

Live/in progress

A big thank you to our Partnership Managers for Ghana: Trisha Marlow, Brian Durk, Dawn Williams and Paul Bloch. Who donate their time and significant expertise to make these projects happen.

Ghana Case Study

Atudorobesa Women's Co-operative - live project

This project is in its finishing stages with just the value-add training to be finalised in 2024. In 2019 a group of 30 women were trained and an apiary of 15 hives was established . Now the group has over 100 hives which they keep in several aiparies around the forest.

The community is highly dependant on environmentally-damaging fire wood collection and charcoal production for cash income to supplement small excess production from subsistent farming. Honey is not only healthier and better for the environment and pollination of crops - but it makes more money.



In 2018 the Ghanaian government zoned large amounts of family and other farmland in this community for gold exploration, cutting off much of their independence in growing food and making them dependent on market prices – along with massive inflation there is a supply-demand premium locally for food. These factors meant honey became even more important for these women.



“I had five acres I farmed for 40 years from a child and grew cocoa and banana and yam. It was family land. When the government bought my land they did not pay, even now. We were lucky the children had completed school. Now buying food is hard as prices are higher as the market women know we do not have.

The honey money will help to support the six grand-children as their parents have the same challenges as they also lost family land and independence to support the families.”

-Elizabeth (photo left)

Atudorobesa women beekeepers see beekeeping as their financial future and are blessed through their commitment and forage with 95% colonisation. The land where the hives are is very good for bees. At the time of writing no prospecting has taken place in the five years and no cultivation or replanting is allowed.

Rwanda

No projects came to a conclusion in Rwanda in 2023.

Rwanda has two live projects, one of which is the Umutara Deaf School, which is featured in the case study. Two projects successfully completed in recent years, mini-profiles of each can be found on the proceeding pages.

We work via independent trainers in Rwanda.



Live/in progress

A big thank you to our Partnership Managers for Rwanda, Dawn Williamson and Paul Bloch for donating their time and significant expertise to make these projects happen.



Ngororere Farmers Cooperatives - past project

60 participants trained
20% female

The project gave several farming / beekeeping cooperatives advanced training in beekeeping, including top bar hives and local cylindrical hives. In addition to training, we supported them with funds for a new apiary site, additional hives and protective clothing.



Kabarore Apiculture Development Cooperative (KADCO) - past project

50 participants trained
51% female

A community group of fifty beekeepers who worked with Bees Abroad to increase their knowledge of bees and beekeeping, and to develop strategies to deal with the current threats to beekeeping in Rwanda. This included top bar hives and local cylindrical hives.

Rwanda Case Study

Umutara Deaf School (Stage 1) - open project

In Rwanda, people with disabilities often face challenges in achieving societal recognition. Since its inception in 2018, the Umutara Deaf School beekeeping project has been dedicated to training deaf children and young people to become skilled beekeepers.

This project aims to equip young people with the necessary knowledge and skills to establish a sustainable source of income. This not only provides them with financial independence but also fosters confidence and respect within their home villages.



Students in their last year at school are taught beekeeping and those who show enthusiasm and ability are provided with hives and protective clothing when they graduate. Mentoring of these students continues in their home villages for three years after graduation. Twelve students had graduated as beekeepers by June 2023.

Kenya

No projects came to a conclusion in Kenya in 2023 however there were many achievements in the eight live projects.

Our local partner in Kenya is Bees 4 Kenya (under the local NGO, CERA Rights).

8

Live/in progress

A big thank you to our Partnership Managers for Kenya, John & Mary Home, David Evans and Geoff Redwood, and volunteer Veronica Brown who donate their time and significant expertise to make these projects happen.

Kenya Case Study

Kisembe Women Self Help Group - live project

The Kisembe Women Self Help Group, located in Navakholo, Bunyala West, Kenya, has been registered with the Ministry of Gender, Children, and Social Development since 2013.

The group consists of 52 members, 45 of whom are women. They engage in various activities, including table banking, tree nurseries, joint farming, poultry keeping, fruit growing, and the creation and sale of fireless cookers. Initially, the group started with four beekeepers and a few hives.



Bees Abroad supported them by providing 20 beehives, three suits, and five training manuals. The group's goal is to produce their own hives and suits, aiming to have 90 hives and produce 400 kg of honey in the second and third years of their project, with an estimated annual value of £1,867. Some of the honey will be retained by the group for food and medicinal purposes.

Tanzania

No projects came to a conclusion in Tanzania however there were many achievements in the live projects, Kome Island and Mama Hive. Kome Island became one of the first projects available to twin with in our new Hive Twinning program.

Our local partner in Tanzania are Emmanuel International and BMCC (Mama Hive).

2

Live/in progress

A big thank you to our Partnership Manager for Tanzania, Rachel Monger and Emyr Jenkins who donated their time and significant expertise to make these projects happen.

Tanzania Case Study

Mama Hive - live project

Mama Hive is a social enterprise supporting women and children with albinism, a genetic skin condition for which they have faced intense discrimination and attacks

They began as a support group in 2016 and started working on income-generating projects in order to provide for their children. They moved on to form their own business selling handicrafts and through links with local beekeepers, bought their beeswax and learned how to make beeswax balms and candles. By 2020 they were making a wide variety of balms, soaps, polish, Nyuki Stix, batiks and all kinds of candles.



They started buying honey from beekeeping groups and labelling and bottling it for sale locally.

In 2023, with support from Bees Abroad, they began the process of registering and building their own national NGO “Mama Hive”, a honey and beeswax value-added product social enterprise.



With a managing director and sales and marketing manager, they are looking to take their business to a new level, selling quality honey and artisanal beeswax products more widely.

Mama Hive also seeks to become a means of vocational training and support for other marginalised women and girls, giving opportunities for building skills and self-confidence and changing mindsets against differently-abled people in their communities.

Organisational Activity

We are developing as an organisation. This work includes running new fundraising campaigns, creating new programs that offer different ways to support and engage with our projects, and putting in place the structures and processes needed to keep everything running smoothly.

As we've transitioned from an all volunteer organisation to one with paid staff, we have been able to lay the foundation to access more funding and support for projects. That is the name of the game, we exist to enable communities to empower themselves. Our organisational developments will help us reach more communities.

Our Team is Growing

A strategic decision was made at the 2022 AGM to bring on board paid staff to enable the growth and development of Bees Abroad as an organisation. We furthered our efforts in this area in 2023.

The CEO, Katerina Prokopiou, joined Bees Abroad in September 2022 with Rachel Monger also transitioning from volunteer to Key Supporter Relations and Ambassador (part-time role). In January 2023 Christine Ratcliffe joined the team as Fundraising Campaigns Manager, a part-time role, followed by Niki Backes joining as the Supporter Care Manager in September, also part-time.

FUNDRAISING CAMPAIGNS MANAGER

The role of the Fundraising Campaigns Manager is to manage the campaigns from the application to messaging, promotion and engagement with supporters. This role also covers Bees Abroad's general communications and grant support.

SUPPORTER CARE MANAGER

The role of Supporter Care Manager was created to ensure that our supporters are properly stewarded. Through this role we aim to build a stronger relationship with our supporters, properly thank them for their donations and keep them updated with what their support has helped achieved.

Hive Twinning Launch

The Hive Twinning program was launched in September 2023. The program was established to provide a way to directly connect supporters and Bees Abroad beekeeping communities and secure dedicated funding for projects.

The program gained immediate interest with prestigious hotels, the Royal Lancaster and The Grand, York becoming the first Hive Twins.

The aim in 2024 is to grow the program to 20 individual Hive Twins and six corporate or business Hive Twins.



For £60 a year individual supporters can become a Hive Twin and chose which project(s) they twin with.

A Hive Twinning membership comes with the following benefits:

- A personalised certificate.
- Hive Twin sticker pack.
- Direct, exclusive updates relating to the chosen project.
- Our care and support as a member of the hive twin community.

A corporate Hive Twinning package is also available, this is bespoke to the business or corporate.



Green Match Fund

This year we applied to join the Green Match Fund for the first time. We were accepted, with a target of £10,000, £5,000 of which coming from public donations.

We have a holistic approach to sustainable beekeeping that covers the three pillars of sustainability: environment, social, economic. Supporting the local environment is a key part of our approach to sustainable beekeeping. After all, the health of a bee colony, and quality of honey harvest is inextricable to the health of the local environment.

Green Match Fund

BigGive

THE ENVIRONMENTAL SIDE OF OUR

SUSTAINABLE BEEKEEPING

LOCALLY APPROPRIATE

IS AT THE HEART OF WHAT WE DO

...based on local forage, climate and guided by the knowledge and experience of local trainers...

SUPPORTING THE LOCAL ENVIRONMENT BY PROVIDING

ECOLOGICAL TRAINING

...we provide information on the impact of unsustainable practices...

BEES NATURALLY INCREASE

CROP YIELD

...beekeepers with Cerana boxes saw a 282% increase in cashew production...

IMPROVING THE LOCAL ENVIRONMENT BY

PROVIDING FORAGE

...in these cases, we will adapt our core training to include recommendations on how to improve forage...

BUILDING LOCALLY APPROPRIATE

SUSTAINABLE HIVES

...offering options for hive types and hive production that are appropriate to the area and can last...



Author and Honey Sommelier,
Sarah Wyndham Lewis



Bees Abroad Patron,
Professor Adam Hart



Biologist and author,
Thor Hanson

The Green Match Fund campaign was integrated into a longer Spring Campaign that ran up to World Bee Day on May 20th (see section on World Bee Day event). For this campaign we ran two online events, one with biologist and author Thor Hanson on World Earth Day (20th April) and a second with two guest speakers, author and Honey Sommelier Sarah Wyndham Lewis and Bees Abroad Patron, Professor Adam Hart. Both events were live, and recordings can be found on our YouTube channel.



We ran our first ever photography competition as part of this campaign. We secured a corporate partner, Wildlife Photographic Magazine, who volunteered the editor's time to select the winner, granted us a free copy of the magazine (digital) to all entrants and published the winner's photo. The competition was £5 to enter. The theme 'Bees in Nature' attracted entries from all over the World including U.K., U.S.A., Singapore, Hong Kong, and Bulgaria.

Photo: winning image from the competition. "The fighting Centris Pallida" by Abhik Manna



World Bee Day at Wax Chandlers' Hall

Bees Abroad hosted a luncheon at the royal Wax Chandler's Hall in London to celebrate World Bee Day. This special event was a chance to share stories, ideas, raise donations and strengthen connections for our on-going work.

Guests were warmly welcomed to the event by Bees Abroad Patron, Timothy Maile, the Master of Wax Chandlers.






Guest speakers, Anne Rowberry, President of the BBKA and Professor Dave Goulson spoke about the critical importance of bees and other pollinators for ensuring food security and maintaining a healthy environment. Bisi New, Bees Abroad Partnership Manager for Nigeria shared a story close to her heart about an individual she had worked with, Mrs Afuape, who had capitalised on the support of Bees Abroad to become a successful small-scale entrepreneur.

Photos from left to right: Anne Rowberry, BBKA president; Timothy Maile, deputy Master of the Wax Chandlers'; Bisi New, Nigeria Partnership Manager; Professor Dave Goulson

Supporter Spotlight



Passionate honey expert, ecologist, writer and speaker, Sarah Wyndham Lewis is an internationally renowned Honey Sommelier, working with artisan beekeepers all over the world.

Co-founder of the sustainable beekeeping practice Bermondsey Street Bees, she is a member of the Guild of Food Writers and Slow Food UK. Deeply concerned with the lives of honeybees, Sarah also champions the wild bee species which underpin biodiversity. Her latest book is 'The Wild Bee Handbook' (Quadrille, 2023).

“

I feel privileged to work with Bees Abroad, helping support the unique communities they build. There are so many lessons we can learn from each other across the global beekeeping community – I always come away humbled by the practical vision behind BA's projects and the life-changing outcomes.

Sarah Wyndham Lewis

”

2023 Donors Thanks

We're so very grateful for all the support we get. It's difficult to thank everyone properly, we've tried our best to cover the headliners below:

Individuals
To our individual donors, we really couldn't do it without you. We received at least 500 unique individual donations. Individual donations accounted for 40% of our 2023 income.

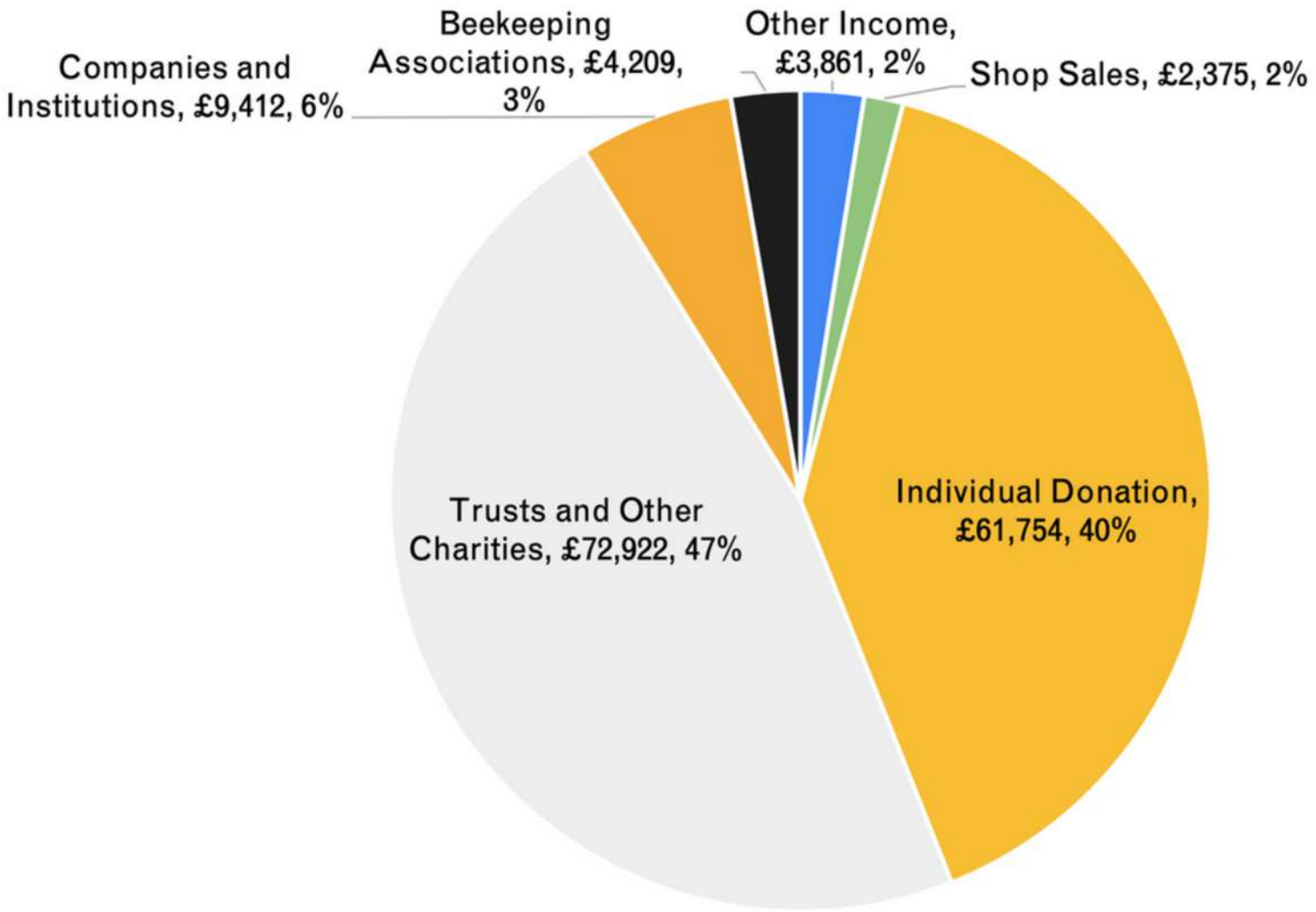
Trusts, foundations and other charities
In total, donations from Trusts, foundations and other charities account for 47% of our funding in 2023. We rely on your support, thank you for making our work possible.

Beekeeping Associations BKAs
We received donations from BKAs around the country including the ones listed. We're very grateful for the support from fellow beeks, a big thank you to all of you.

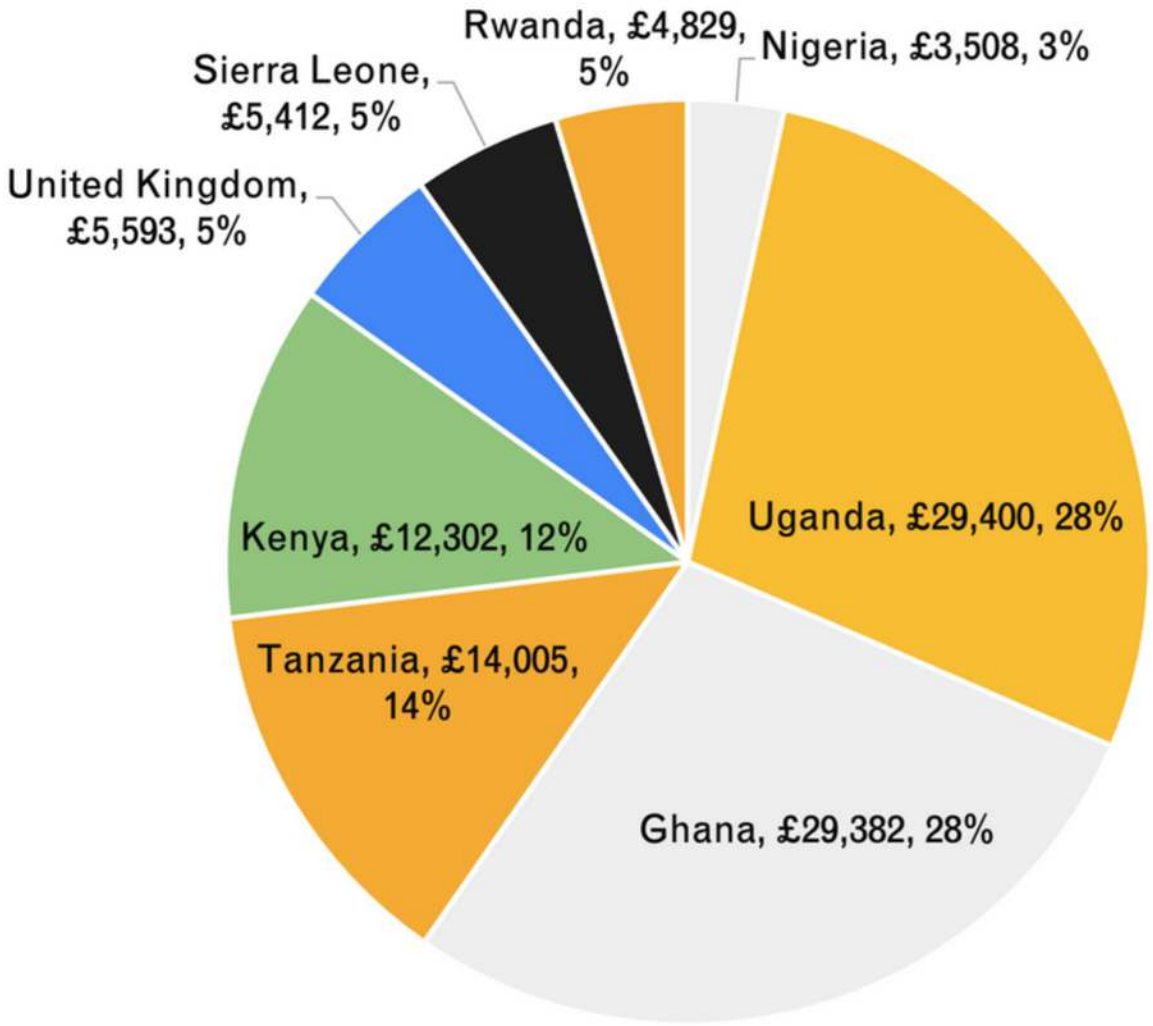
BKAs:

1. Surrey BKA
2. North Hertfordshire BKA
3. Romford BKA
4. Avon BKA
5. Cheshire Beekeepers
6. High Weald Beekeepers
7. Bedfordshire BKA
8. Surrey BKA
9. Leicestershire BKA - Market Rasen
10. Norfolk BKA
11. Bedfordshire BKA
12. Derbyshire BKA
13. Sutton Coldfield BKA
14. Orpington BKA
15. Essex BKA
16. Northampton BKA
17. Newbury BKA
18. Lancaster BKA
19. West Sussex BKA

2023 Income by Source



2023 Project Spend by Country



Corporates and Businesses

We are beyond grateful for the generous support of a prestigious group of corporates and businesses.









































Team and Volunteer Thanks

It's almost impossible to properly thank all those who supported our work from managing projects to manning the stall at country fairs. We are extremely fortunate to have a high caliber of dedicated volunteers and team members who donate their time. With a team of only three paid staff (2 FTE), we really couldn't do all this work without help from our community of supporters.

In addition to the country Partnership Managers thanked in the project pages of this report, we would also like to thank the following individuals for donating their time to support projects: Veronica Brown, Kim Swallowe and Stuart Andrews. Thank you also to Maria Papadopoulou who donated her expertise in graphic design to support campaigns and programs, Maria Nixon for supporting financial accounting and Hania Ross-gudiens for branding and website support.

Trustees

Richard Ridler

Neil Brent

John Daffren

Andrew McCormack

Kay Williams

Jeremy Forty

Boluwaji Durogbola

Thank you!

A big Bees Abroad thank you to all those who donated and supported us in 2023. We are so grateful for our amazing supporters, without which none of this work would be possible.



Bees Abroad

www.beesabroad.org.uk

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Phone: (+44)7942 815753

The Keepers,
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Wooton - Under - Edge,
GL12 7BD

Bees Abroad is a registered charity in the UK No: 1108464

Financial Review and Annual Charity Commission Accounts 2023

Section 2: Report from the Independent Examiner

Bees Abroad

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEES ABROAD

I report to the trustees on my examination of the accounts of Bees Abroad (the charity) for the year ended 31 December 2023

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this years under section 144 of the Act and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 14s(5Xb) of the 2011 Act); and
- to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Section 2: Report from the Independent Examiner

Bees Abroad

INDEPENDENT EXAMINER'S REPORT - CONTINUED

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.

Signed E M Giles

Date: 17th August 2024

Name: Esther Giles

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Statement of Financial Activities
For the Year Ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Restricted income funds £	2023 Total funds £	2022 Total funds £
Income from					
Donations and legacies	3	124,705	19,702	**144,407**	159,857
Charitable activities	3		5,118	**5,118**	18,640
Other trading activities	3	2,375		**2,375**	4,140
Investment Income	3	1,904		**1,904**	294
Separate material item of income	3	727		**727**	370
Total		**129,711**	**24,820**	**154,531**	**183,301**
Expenditure on:					
Raising funds	4	37,140		**37,140**	20,467
Charitable activities	4	77,629	26,825	**104,454**	76,055
Separate material expense item	4	10,885		**10,885**	28,400
Other	4	9,853		**9,853**	8,451
Total		**135,507**	**26,825**	**162,332**	**133,373**
Net income/(-)expenditure)		**-5,796**	**-2,005**	**-7,801**	**49,928**
Transfers between funds					
Net movement in funds		**-5,796**	**-2,005**	**-7,801**	**49,928**
Reconciliation of funds:					
Net movement in funds		-5,796	-2,005	**-7,801**	49,928
Funds brought forward at 1 January 2023	10.1	107,727	46,734	**154,461**	104,533
Total funds carried forward at 31 Decemb	10.2	101,931	44,729	**146,660**	154,461

All income in 2022 was unrestricted except for:

Donations and legacies	38,790
Charitable activities	18,640
	57,430

The following are donations in a foreign currency or from overseas. These are exchanged into pounds sterling by the bank receiving for which they charge £6 per transaction which are included in other expenditure as bank charges

Name of Donor	Country	Currency	2023 Unrestricted funds	2023 Restricted income funds	2023 Total funds	2022 Total funds
Advance Science	Ireland	Euro				1,789
Facebook	Ireland	Euro	728		728	728
West African Primate Conservation Action (WAPCA)	Ghana	Sterling Account		9,131	9,131	7,855
Grand Total			**728**	**9,131**	**9,859**	**10,372**

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Statement of Balances as at 31 December 2023

	Guidance Note	2023 Unrestricted funds £	2023 Restricted income funds £	2023 Total funds £	2022 Total funds £
Current assets					
Stocks	5	825		825	1,061
Debtors	6	29,624	4,108	33,732	27,928
Cash at bank and in hand	9	82,969	43,154	126,123	128,853
Total current assets		113,418	47,262	160,680	157,841
Creditors: amounts falling due within one year	7	11,487	2,533	14,020	3,381
Total net assets or liabilities		101,931	44,729	146,660	154,461
Funds of the Charity					
Restricted income funds	(Notes 10.1 and 10.2)		44,729	44,729	46,734
Unrestricted funds		101,931		101,931	107,726
Total funds		101,931	44,729	146,660	154,461

The company was entitled to exemption from audit under s477 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 responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages X to Y were approved by the Trustees of Bees Abroad at the Annual Meeting of Bees Abroad members on 1 September 2024

R Ridler
2nd September 2024

Richard Ridler
Chair

N. Brent
2 September 2024

Neil Brent
Treasurer

Section 3: Charity Commission Accounts

Charity No 1108464
Company No 5333054

Note 1: Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

(a) the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

(b) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

(c) the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Going concern

Bees Abroad is able to continue as a going concern:

(a) The Charity has substantial reserves in it's bank accounts

(b) Bees Abroad are not aware of any uncertainties that make the going concern assumption doubtful

1.3 Change of accounting policy

(a) The treatment of expenditure on projects has been changed so that only the expenditure against restricted income is shown. Note 4 includes a table showing total project expenditure by source of income

(b) Note 10.1 now records expenditure aganst funds received for specific projects and/or countries

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

Some minor prior year errors have been identified in the reporting period (3.47 FRS102 SORP). These errors are set out:

(a) A further review of gift aid accruals led to the following adjustments:

(i) over accrued = £45.12 (£30 relating to a restricted fund, £15.12 to unrestricted)

(ii) £105 accrued on an unrestricted donation erroneously identified as restricted

(b) The adjustments are as follows

(i) impact on debtors shown on B Sheet and N19 HMRC: Gift Aid is set out below

	Unrestricted funds	Restricted income funds
(i) Over accrued gift aid	-£15.12	-£30.00
(ii) Transfer restricted to unrestricted	£105.00	-£105.00
	£89.88	**-£135.00**

(ii) there is a consequent impact on prior year's equity funds which also affects the net transfer from unrestricted to restricted which covers the overspends on restricted projects. This is complex but the changes to N27.2 can be

Projects in Kenya	R	- 105
Creating Beekeepers for Life (Women's Campaign)	R	- 30
Other funds (balancing figure)	UR	90

Note 2: Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

The standard list of accounting policies has been applied by the charity except for those deleted.

There has been no change in accounting practice in this reporting period

2.2 INCOME

(a) **Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

(b) **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(c) **Grants and donations**
- Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
- In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

(d) **Legacies**
Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the

(e) **Government grants**
The charity has not received government grants in the reporting period

(f) **Tax reclaims on donations and gifts**
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

(g) **Contractual income and performance related grants**
The charity is not in receipt of any contractual income and performance related grants. These would only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

(h) **Donated goods**
- Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. None were received in this accounting period.
- The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.
- Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.
- Goods donated for on-going use by the charity are included in the SoFA as incoming resources when receivable.
- Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

(i) **Donated services and facilities**
- Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.
- Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

(j) **Support costs**
The charity has incurred expenditure on support costs.

(k) **Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(l) **Income from interest, royalties and dividends**
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

(m) **Income from membership subscriptions**
The charity has not levied a membership subscription in this accounting period.

(n) **Settlement of insurance claims**
Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. In this accounting period there have been no insurance claims.

(o) **Investment gains and losses**
Not applicable

Charity No 1108464
Company No 5333054

(a) **Liability recognition**
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) **Governance and support costs**
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating staff costs by the time spent and other costs by their usage.

(c) **Project Allocations with performance conditions**
Where the charity funds a project with conditions for its payment being a specific level of service or output to be provided, such grants are still recognised in the SoFA. However further provision of funds may be witheld until such conditions are met.

(d) **Grants payable without performance conditions**
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation will be recognised.

(e) **Redundancy cost**
The charity has no employees so redundancy payments do not apply.

(f) **Deferred income**
No material item of deferred income has been included in the accounts.

(g) **Creditors**
The charity has creditors which are measured at settlement amounts less any trade discounts.

(h) **Provisions for liabilities**
Any liabilities are measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

(i) **Basic financial instruments**
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

(a) **Tangible fixed assets for use by charity**
There are no tangible fixed assets used by the charity

(b) **Intangible fixed assets**
The charity has no intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.ods used are disclosed in note 15.

(c) **Heritage assets**
The charity has no heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

(d) **Investments**
The charity has no fixed asset investments in quoted shares, traded bonds and similar investments

(e) **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.
Work in progress is not applicable

(f) **Debtors**
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

(g) **Current asset investments**
The charity has cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE
Not applicable

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Note 3: Analysis of income received

	2023 Unrestricted funds	2023 Restricted income funds	2023 Total funds	2022 Total funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	72,933	19,380	92,313	111,202
Gift Aid	7,677	322	7,999	13,325
Grants that provide core funding or are of a general nature	44,095		44,095	35,330
Total	**124,705**	**19,702**	**144,407**	**159,857**
Charitable activities				
General grants provided by government/other charities		5,118	5,118	18,640
Total		**5,118**	**5,118**	**18,640**
Other trading activities				
Shop sales	2,375		2,375	4,140
Total	**2,375**		**2,375**	**4,140**
Investment Income				
Interest Income	1,904		1,904	294
Total	**1,904**		**1,904**	**294**
Separate material item of income				
Raffles and Lotteries	642		642	370
Sundry Items of Income	85		85	
Total	**727**		**727**	**370**
TOTAL INCOME	**129,711**	**24,820**	**154,531**	**183,301**

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Note 4: Analysis of Expenditure Analysis of expenditure	2023 Unrestricted funds	2023 Restricted income funds	2023 Total funds	2022 Total funds
	£	£	£	£
Expenditure on raising funds				
Incurred seeking donations	5,276		5,276	5,606
Staging fundraising events	2,025		2,025	157
Fundraising agents	454		454	12,006
Advertising, marketing, direct mail and publicity				207
Other trading activities	2,436		2,436	2,490
Fundraising Costs	26,949		26,949	
Total expenditure on raising funds	**37,140**		**37,140**	**20,466**
Expenditure on charitable activities				
Approved Beekeeping Projects	72,013	26,825	98,838	75,584
Assessment Visits				386
Other expenditure	5,593		5,593	86
Donations to other charities	23		23	
Total expenditure on charitable activities	**77,629**	**26,825**	**104,454**	**76,056**
Separate material item of expense				
Administrator	2,204		2,204	15,944
Finance and accounting	470		470	
Audit, Accountancy and Legal Fees	13		13	13
Bees Abroad Branding				8,690
Social Media and Donor Support	8,198		8,198	600
Policy Development - Theory of Change				3,153
Total Separate material item of expense	**10,885**		**10,885**	**28,400**
Other				
Trustee and volunteer expenses	700		700	1,061
Office and administrative overheads	7,622		7,622	6,412
Bank Charges	1,297		1,297	278
Sundry items of Expense	234		234	700
Total other expenditure	**9,853**		**9,853**	**8,451**
TOTAL EXPENDITURE	**135,507**	**26,825**	**162,332**	**133,373**

Other information:

Analysis of expenditure on charitable activities: (1) analysed by unrestricted and restricted source of funds

Activity or programme	2023 Funded from Unrestricted (General) Income	2023 Funded from Restricted Income	2023 Total this year	2022 Total prior year
	£	£	£	£
Training and support for beekeeping projects				
Projects in Ghana	20,316	9,066	29,382	28,030
Projects in Kenya	9,127	3,175	12,302	9,842
Projects in Nigeria	3,508		3,508	

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Projects in Rwanda	3,531	1,298	4,829	2,662
Projects in Sierra Leone	2,203	3,209	5,412	2,050
Projects in Tanzania	10,830	3,175	14,005	6,410
Projects in Uganda	22,498	6,902	29,400	25,561
UK Based Project Expenditure	5,593		5,593	
Donations to other charities	23		23	
Total	**77,629**	**26,825**	**104,454**	**74,555**

(2) analysed by Grant supported or not

Activity or programme	**Grant funding of activities**	**Support Costs**	**Total this year**	**Total prior year**
	£	**£**	**£**	**£**
Training and support for beekeeping projects				
Projects in Ghana	12,113	17,268	29,381	28,030
Projects in Kenya	5,186	7,116	12,302	9,842
Projects in Nigeria	1,994	1,514	3,508	
Projects in Rwanda	3,154	1,675	4,829	2,662
Projects in Sierra Leone	1,252	4,160	5,412	2,050
Projects in Tanzania	6,154	7,852	14,006	6,410
Projects in Uganda	17,901	11,499	29,400	25,561
UK Based Project Expenditure	3,178	2,415	5,593	
Donations to other charities		23	23	
Total	**50,932**	**53,522**	**104,454**	**76,055**

All income in 2022 was unrestricted except for:

Donations and legacies	38,790
Charitable activities	18,640
	57,430

The following are donations in a foreign currency or from overseas. These are exchanged into pounds sterling by the bank receiving for which they charge £6 per transaction which are included in other expenditure as bank charges

Name of Donor	Country	2023			2022
		Unrestricted funds	**Restricted income funds**	**Total funds**	**Total funds**
Euros					
Advance Science	Ireland				1,789
Facebook	Ireland	728		728	728
Sterling Account held overseas					
West African Primate Conservation Action (WAPCA)	Ghana		9,131	9,131	7,855
Grand Total		**728**	**9,131**	**9,859**	**10,372**

Section 3: Charity Commission Accounts

Charity No 1108464
Company No 5333054

Bees Abroad

Note 5: Stocks

	2023	2022
Opening	1,061	2,361
Added in period	1,521	254
Sale of Goods	-1,757	-1,554
Closing	**825**	**1,061**

Note 6: Debtors and prepayments

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Trade debtors						
Prepayments and accrued income						
BBKA				120		120
Other debtors (amounts due from subsidiary undertakings)						
Enthuse: Gift Aid				350		350
Goosebec	11,250		11,250	6,000		6,000
HMRC: Gift Aid	7,834	4,108	11,942	6,661	4,519	11,180
Just Giving	4		4	278		278
Miscellaneous Personal Donations / Purchases						
PayPal Giving Fund						
Step-up Fund				10,000		10,000
Stripe	536		536			
The Coles-Medlock Foundation	10,000		10,000			
Total	**29,624**	**4,108**	**33,732**	**23,409**	**4,519**	**27,928**

Note 7: Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

7.1 Analysis of creditors: Amounts falling due within one year

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Trade creditors						
HG Consulting	355		355			
Kall Kwik	706		766	445		445
Other creditors						
Project Payments	4,444	2,533	6,977		1,461	1,461
Fundraising	4,294		4,294	9		9
Other Creditors	1,688		1,688	1,466		1,466
Total	**11,487**	**2,533**	**14,080**	**1,920**	**1,461**	**3,381**

Section 3: Charity Commission Accounts

Charity No 1108464
Company No 5333054

Note 8: Other disclosures for debtors, creditors and other basic financial instruments

The risk of debtor default is very low given that the debtors are Just Giving (who have since paid most of what is owed), HMRC for estimated gift aid, the other two significant debtors relate to the Big Give fundraiser at the end of the year and paid early in 2023. Creditors represent around 9.2% of the charity's turnover

The charity has not provided financial assets as a form of security.

Note 9: Cash at bank and in hand

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Cash at bank and on hand	**82,969**	**43,154**	**126,124**	**117,057**	**11,796**	**128,853**

Note 10: Fair value of assets and liabilities

The charity's debtors are: HMRC for Gift Aid, Just Giving, Stripe, Goosebec, and The Coles-Medlock Foundation all of which we deem to be at low risk of defaulting. All but HMRC were settled early in 2023

There is no change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP), creditors are valued at the level payable on invoices received within the time period allowed for the completion of accounts.

Note 10.1: Movements in funds 2023

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Restricted Funds				
Training and support for beekeeping projects in these Countries				
Cameroon	6,145			6,145
Fiji				
Ghana	10,523	9,631	-9,067	11,087
India				
Kenya	1,210	4,983	-3,175	3,018
Malawi				
Nepal	7,690			7,690
Nigeria	249			249
Rwanda	1,148	150	-1,298	
Sierra Leone	3,500		-3,208	292
Tanzania	684	3,175	-3,175	684
Uganda	7,740	5,954	-6,902	6,792
Zambia	170			170
Training and support for women beekeepers				
Creating Beekeepers for Life (Women's Campaign)	7,675	927		8,602
Sub-total restricted	**46,734**	**24,820**	**-26,825**	**44,729**
Unrestricted Funds				
General Funds	107,727	129,711	-135,506	101,932
Total Funds as per balance sheet	**154,461**	**154,531**	**-162,331**	**146,661**

Section 3: Charity Commission Accounts

Charity No 1108464
Company No 5333054

Bees Abroad

Note 10.2: Movements in funds 2022

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
	£	£	£	£	£
Training and support for beekeeping projects in these Countries					
Cameroon	6,145				6,145
Fiji					
Ghana	5,934	21,644	-28,030	10,975	10,523
India					
Kenya	3,814	2,470	-9,842	4,768	1,210
Malawi					
Nepal	1,600	7,590	-1,500		7,690
Nigeria	249				249
Rwanda	1,201	823	-2,662	1,786	1,148
Sierra Leone		3,500	-2,050	2,050	3,500
Tanzania	684	6,022	-6,410	388	684
Uganda	7,418	13,970	-25,561	11,913	7,740
Zambia	170				170
Training and support for women beekeepers					
Creating Beekeepers for Life (Women's Campaign)	6,369	1,306			7,675
Sub-total restricted	**33,584**	**57,325**	**-76,055**	**31,880**	**46,734**
Unrestricted Funds					
General Funds	70,948	125,976	-57,317	-31,880	107,727
Total Funds as per balance sheet	**104,532**	**183,301**	**-133,372**		**154,461**

Fund balances carried forward do not include assets and liabilities denominated in a foreign currency; all Bees Abroad accounts to all income and expenditure, assets and liabilities in sterling.

The movement in funds calculation for 2023 includes a change in accounting treatment. Up to 2022 expenditure recorded was the total against all projects and overspends covered by a transfer from general funds. From 2023 only expenditure against restricted funds is included. Additional expenditure against projects is accounted against unrestricted (general) funds.

All restricted funds are to promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.

Note 11: Transactions with trustees and related parties

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their

11.2 Trustees' expenses

The charity has paid trustees expenses for fulfilling their duties, details of such transactions are provided below.

Type of expenses reimbursed	2023	2022
	£	£
Travel	989	887
Subsistence	40	
Accommodation	649	199
Other (please specify):		
Telephone		25
Fundraising Expenses	305	119
Purchases for the shop	677	193
TOTAL	**2,660**	**5,564**

Five trustees were reimbursed for expenses or who had expenses paid by the charity

11.3 Transaction(s) with related parties

There were no transactions undertaken by (or on behalf of) the charity in which a related party has a material

Financial Review and Annual Charity Commission Accounts 2023

Section 2: Report from the Independent Examiner

Bees Abroad

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEES ABROAD

I report to the trustees on my examination of the accounts of Bees Abroad (the charity) for the year ended 31 December 2023

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this years under section 144 of the Act and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 14s(5Xb) of the 2011 Act); and
- to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Section 2: Report from the Independent Examiner

Bees Abroad

INDEPENDENT EXAMINER'S REPORT - CONTINUED

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.

Signed E M Giles

Date: 17th August 2024

Name: Esther Giles

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Statement of Financial Activities
For the Year Ended 31 December 2023

	Note	2023 Unrestricted funds £	2023 Restricted income funds £	2023 Total funds £	2022 Total funds £
Income from					
Donations and legacies	3	124,705	19,702	**144,407**	159,857
Charitable activities	3		5,118	**5,118**	18,640
Other trading activities	3	2,375		**2,375**	4,140
Investment Income	3	1,904		**1,904**	294
Separate material item of income	3	727		**727**	370
Total		**129,711**	**24,820**	**154,531**	**183,301**
Expenditure on:					
Raising funds	4	37,140		**37,140**	20,467
Charitable activities	4	77,629	26,825	**104,454**	76,055
Separate material expense item	4	10,885		**10,885**	28,400
Other	4	9,853		**9,853**	8,451
Total		**135,507**	**26,825**	**162,332**	**133,373**
Net income/(-)expenditure)		**-5,796**	**-2,005**	**-7,801**	**49,928**
Transfers between funds					
Net movement in funds		**-5,796**	**-2,005**	**-7,801**	**49,928**
Reconciliation of funds:					
Net movement in funds		-5,796	-2,005	**-7,801**	49,928
Funds brought forward at 1 January 2023	10.1	107,727	46,734	**154,461**	104,533
Total funds carried forward at 31 Decemb	10.2	101,931	44,729	**146,660**	154,461

All income in 2022 was unrestricted except for:

Donations and legacies	38,790
Charitable activities	18,640
	57,430

The following are donations in a foreign currency or from overseas. These are exchanged into pounds sterling by the bank receiving for which they charge £6 per transaction which are included in other expenditure as bank charges

Name of Donor	Country	Currency	2023 Unrestricted funds	2023 Restricted income funds	2023 Total funds	2022 Total funds
Advance Science	Ireland	Euro				1,789
Facebook	Ireland	Euro	728		728	728
West African Primate Conservation Action (WAPCA)	Ghana	Sterling Account		9,131	9,131	7,855
Grand Total			**728**	**9,131**	**9,859**	**10,372**

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Statement of Balances as at 31 December 2023

	Guidance Note	2023 Unrestricted funds £	2023 Restricted income funds £	2023 Total funds £	2022 Total funds £
Current assets					
Stocks	5	825		825	1,061
Debtors	6	29,624	4,108	33,732	27,928
Cash at bank and in hand	9	82,969	43,154	126,123	128,853
Total current assets		113,418	47,262	160,680	157,841
Creditors: amounts falling due within one year	7	11,487	2,533	14,020	3,381
Total net assets or liabilities		101,931	44,729	146,660	154,461
Funds of the Charity					
Restricted income funds	(Notes 10.1 and 10.2)		44,729	44,729	46,734
Unrestricted funds		101,931		101,931	107,726
Total funds		101,931	44,729	146,660	154,461

The company was entitled to exemption from audit under s477 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 responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages X to Y were approved by the Trustees of Bees Abroad at the Annual Meeting of Bees Abroad members on 1 September 2024

R Ridler
2nd September 2024

Richard Ridler
Chair

N. Brent
2 September 2024

Neil Brent
Treasurer

Section 3: Charity Commission Accounts

Charity No 1108464
Company No 5333054

Note 1: Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

(a) the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

(b) the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

(c) the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Going concern

Bees Abroad is able to continue as a going concern:

(a) The Charity has substantial reserves in it's bank accounts

(b) Bees Abroad are not aware of any uncertainties that make the going concern assumption doubtful

1.3 Change of accounting policy

(a) The treatment of expenditure on projects has been changed so that only the expenditure against restricted income is shown. Note 4 includes a table showing total project expenditure by source of income

(b) Note 10.1 now records expenditure aganst funds received for specific projects and/or countries

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

Some minor prior year errors have been identified in the reporting period (3.47 FRS102 SORP). These errors are set out:

(a) A further review of gift aid accruals led to the following adjustments:

(i) over accrued = £45.12 (£30 relating to a restricted fund, £15.12 to unrestricted)

(ii) £105 accrued on an unrestricted donation erroneously identified as restricted

(b) The adjustments are as follows

(i) impact on debtors shown on B Sheet and N19 HMRC: Gift Aid is set out below

	Unrestricted funds	Restricted income funds
(i) Over accrued gift aid	-£15.12	-£30.00
(ii) Transfer restricted to unrestricted	£105.00	-£105.00
	£89.88	**-£135.00**

(ii) there is a consequent impact on prior year's equity funds which also affects the net transfer from unrestricted to restricted which covers the overspends on restricted projects. This is complex but the changes to N27.2 can be

Projects in Kenya	R	- 105
Creating Beekeepers for Life (Women's Campaign)	R	- 30
Other funds (balancing figure)	UR	90

Note 2: Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

The standard list of accounting policies has been applied by the charity except for those deleted.

There has been no change in accounting practice in this reporting period

2.2 INCOME

(a) **Recognition of income**

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

(b) **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

(c) **Grants and donations**
- Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
- In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

(d) **Legacies**
Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the

(e) **Government grants**
The charity has not received government grants in the reporting period

(f) **Tax reclaims on donations and gifts**
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

(g) **Contractual income and performance related grants**
The charity is not in receipt of any contractual income and performance related grants. These would only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

(h) **Donated goods**
- Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so. None were received in this accounting period.
- The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.
- Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.
- Goods donated for on-going use by the charity are included in the SoFA as incoming resources when receivable.
- Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

(i) **Donated services and facilities**
- Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.
- Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

(j) **Support costs**
The charity has incurred expenditure on support costs.

(k) **Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

(l) **Income from interest, royalties and dividends**
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

(m) **Income from membership subscriptions**
The charity has not levied a membership subscription in this accounting period.

(n) **Settlement of insurance claims**
Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. In this accounting period there have been no insurance claims.

(o) **Investment gains and losses**
Not applicable

Charity No 1108464
Company No 5333054

(a) **Liability recognition**
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

(b) **Governance and support costs**
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating staff costs by the time spent and other costs by their usage.

(c) **Project Allocations with performance conditions**
Where the charity funds a project with conditions for its payment being a specific level of service or output to be provided, such grants are still recognised in the SoFA. However further provision of funds may be witheld until such conditions are met.

(d) **Grants payable without performance conditions**
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation will be recognised.

(e) **Redundancy cost**
The charity has no employees so redundancy payments do not apply.

(f) **Deferred income**
No material item of deferred income has been included in the accounts.

(g) **Creditors**
The charity has creditors which are measured at settlement amounts less any trade discounts.

(h) **Provisions for liabilities**
Any liabilities are measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

(i) **Basic financial instruments**
The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

(a) **Tangible fixed assets for use by charity**
There are no tangible fixed assets used by the charity

(b) **Intangible fixed assets**
The charity has no intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights.ods used are disclosed in note 15.

(c) **Heritage assets**
The charity has no heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

(d) **Investments**
The charity has no fixed asset investments in quoted shares, traded bonds and similar investments

(e) **Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.
Work in progress is not applicable

(f) **Debtors**
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

(g) **Current asset investments**
The charity has cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE
Not applicable

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Note 3: Analysis of income received

	2023 Unrestricted funds	2023 Restricted income funds	2023 Total funds	2022 Total funds
	£	£	£	£
Donations and legacies:				
Donations and gifts	72,933	19,380	92,313	111,202
Gift Aid	7,677	322	7,999	13,325
Grants that provide core funding or are of a general nature	44,095		44,095	35,330
Total	**124,705**	**19,702**	**144,407**	**159,857**
Charitable activities				
General grants provided by government/other charities		5,118	5,118	18,640
Total		**5,118**	**5,118**	**18,640**
Other trading activities				
Shop sales	2,375		2,375	4,140
Total	**2,375**		**2,375**	**4,140**
Investment Income				
Interest Income	1,904		1,904	294
Total	**1,904**		**1,904**	**294**
Separate material item of income				
Raffles and Lotteries	642		642	370
Sundry Items of Income	85		85	
Total	**727**		**727**	**370**
TOTAL INCOME	**129,711**	**24,820**	**154,531**	**183,301**

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Note 4: Analysis of Expenditure Analysis of expenditure	2023 Unrestricted funds	2023 Restricted income funds	2023 Total funds	2022 Total funds
	£	£	£	£
Expenditure on raising funds				
Incurred seeking donations	5,276		5,276	5,606
Staging fundraising events	2,025		2,025	157
Fundraising agents	454		454	12,006
Advertising, marketing, direct mail and publicity				207
Other trading activities	2,436		2,436	2,490
Fundraising Costs	26,949		26,949	
Total expenditure on raising funds	**37,140**		**37,140**	**20,466**
Expenditure on charitable activities				
Approved Beekeeping Projects	72,013	26,825	98,838	75,584
Assessment Visits				386
Other expenditure	5,593		5,593	86
Donations to other charities	23		23	
Total expenditure on charitable activities	**77,629**	**26,825**	**104,454**	**76,056**
Separate material item of expense				
Administrator	2,204		2,204	15,944
Finance and accounting	470		470	
Audit, Accountancy and Legal Fees	13		13	13
Bees Abroad Branding				8,690
Social Media and Donor Support	8,198		8,198	600
Policy Development - Theory of Change				3,153
Total Separate material item of expense	**10,885**		**10,885**	**28,400**
Other				
Trustee and volunteer expenses	700		700	1,061
Office and administrative overheads	7,622		7,622	6,412
Bank Charges	1,297		1,297	278
Sundry items of Expense	234		234	700
Total other expenditure	**9,853**		**9,853**	**8,451**
TOTAL EXPENDITURE	**135,507**	**26,825**	**162,332**	**133,373**

Other information:

Analysis of expenditure on charitable activities: (1) analysed by unrestricted and restricted source of funds

Activity or programme	2023 Funded from Unrestricted (General) Income	2023 Funded from Restricted Income	2023 Total this year	2022 Total prior year
	£	£	£	£
Training and support for beekeeping projects				
Projects in Ghana	20,316	9,066	29,382	28,030
Projects in Kenya	9,127	3,175	12,302	9,842
Projects in Nigeria	3,508		3,508	

Section 3: Charity Commission Accounts

Bees Abroad

Charity No 1108464
Company No 5333054

Projects in Rwanda	3,531	1,298	4,829	2,662
Projects in Sierra Leone	2,203	3,209	5,412	2,050
Projects in Tanzania	10,830	3,175	14,005	6,410
Projects in Uganda	22,498	6,902	29,400	25,561
UK Based Project Expenditure	5,593		5,593	
Donations to other charities	23		23	
Total	**77,629**	**26,825**	**104,454**	**74,555**

(2) analysed by Grant supported or not

Activity or programme	**Grant funding of activities**	**Support Costs**	**Total this year**	**Total prior year**
	£	**£**	**£**	**£**
Training and support for beekeeping projects				
Projects in Ghana	12,113	17,268	29,381	28,030
Projects in Kenya	5,186	7,116	12,302	9,842
Projects in Nigeria	1,994	1,514	3,508	
Projects in Rwanda	3,154	1,675	4,829	2,662
Projects in Sierra Leone	1,252	4,160	5,412	2,050
Projects in Tanzania	6,154	7,852	14,006	6,410
Projects in Uganda	17,901	11,499	29,400	25,561
UK Based Project Expenditure	3,178	2,415	5,593	
Donations to other charities		23	23	
Total	**50,932**	**53,522**	**104,454**	**76,055**

All income in 2022 was unrestricted except for:

Donations and legacies	38,790
Charitable activities	18,640
	57,430

The following are donations in a foreign currency or from overseas. These are exchanged into pounds sterling by the bank receiving for which they charge £6 per transaction which are included in other expenditure as bank charges

Name of Donor	Country	2023			2022
		Unrestricted funds	**Restricted income funds**	**Total funds**	**Total funds**
Euros					
Advance Science	Ireland				1,789
Facebook	Ireland	728		728	728
Sterling Account held overseas					
West African Primate Conservation Action (WAPCA)	Ghana		9,131	9,131	7,855
Grand Total		**728**	**9,131**	**9,859**	**10,372**

Section 3: Charity Commission Accounts

Charity No 1108464
Company No 5333054

Bees Abroad

Note 5: Stocks

	2023	2022
Opening	1,061	2,361
Added in period	1,521	254
Sale of Goods	-1,757	-1,554
Closing	**825**	**1,061**

Note 6: Debtors and prepayments

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Trade debtors						
Prepayments and accrued income						
BBKA				120		120
Other debtors (amounts due from subsidiary undertakings)						
Enthuse: Gift Aid				350		350
Goosebec	11,250		11,250	6,000		6,000
HMRC: Gift Aid	7,834	4,108	11,942	6,661	4,519	11,180
Just Giving	4		4	278		278
Miscellaneous Personal Donations / Purchases						
PayPal Giving Fund						
Step-up Fund				10,000		10,000
Stripe	536		536			
The Coles-Medlock Foundation	10,000		10,000			
Total	**29,624**	**4,108**	**33,732**	**23,409**	**4,519**	**27,928**

Note 7: Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

7.1 Analysis of creditors: Amounts falling due within one year

	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Trade creditors						
HG Consulting	355		355			
Kall Kwik	706		766	445		445
Other creditors						
Project Payments	4,444	2,533	6,977		1,461	1,461
Fundraising	4,294		4,294	9		9
Other Creditors	1,688		1,688	1,466		1,466
Total	**11,487**	**2,533**	**14,080**	**1,920**	**1,461**	**3,381**

Section 3: Charity Commission Accounts

Charity No 1108464
Company No 5333054

Note 8: Other disclosures for debtors, creditors and other basic financial instruments

The risk of debtor default is very low given that the debtors are Just Giving (who have since paid most of what is owed), HMRC for estimated gift aid, the other two significant debtors relate to the Big Give fundraiser at the end of the year and paid early in 2023. Creditors represent around 9.2% of the charity's turnover

The charity has not provided financial assets as a form of security.

Note 9: Cash at bank and in hand

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Cash at bank and on hand	**82,969**	**43,154**	**126,124**	**117,057**	**11,796**	**128,853**

Note 10: Fair value of assets and liabilities

The charity's debtors are: HMRC for Gift Aid, Just Giving, Stripe, Goosebec, and The Coles-Medlock Foundation all of which we deem to be at low risk of defaulting. All but HMRC were settled early in 2023

There is no change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP), creditors are valued at the level payable on invoices received within the time period allowed for the completion of accounts.

Note 10.1: Movements in funds 2023

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Restricted Funds				
Training and support for beekeeping projects in these Countries				
Cameroon	6,145			6,145
Fiji				
Ghana	10,523	9,631	-9,067	11,087
India				
Kenya	1,210	4,983	-3,175	3,018
Malawi				
Nepal	7,690			7,690
Nigeria	249			249
Rwanda	1,148	150	-1,298	
Sierra Leone	3,500		-3,208	292
Tanzania	684	3,175	-3,175	684
Uganda	7,740	5,954	-6,902	6,792
Zambia	170			170
Training and support for women beekeepers				
Creating Beekeepers for Life (Women's Campaign)	7,675	927		8,602
Sub-total restricted	**46,734**	**24,820**	**-26,825**	**44,729**
Unrestricted Funds				
General Funds	107,727	129,711	-135,506	101,932
Total Funds as per balance sheet	**154,461**	**154,531**	**-162,331**	**146,661**

Section 3: Charity Commission Accounts

Charity No 1108464
Company No 5333054

Bees Abroad

Note 10.2: Movements in funds 2022

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Fund balances carried forward
	£	£	£	£	£
Training and support for beekeeping projects in these Countries					
Cameroon	6,145				6,145
Fiji					
Ghana	5,934	21,644	-28,030	10,975	10,523
India					
Kenya	3,814	2,470	-9,842	4,768	1,210
Malawi					
Nepal	1,600	7,590	-1,500		7,690
Nigeria	249				249
Rwanda	1,201	823	-2,662	1,786	1,148
Sierra Leone		3,500	-2,050	2,050	3,500
Tanzania	684	6,022	-6,410	388	684
Uganda	7,418	13,970	-25,561	11,913	7,740
Zambia	170				170
Training and support for women beekeepers					
Creating Beekeepers for Life (Women's Campaign)	6,369	1,306			7,675
Sub-total restricted	**33,584**	**57,325**	**-76,055**	**31,880**	**46,734**
Unrestricted Funds					
General Funds	70,948	125,976	-57,317	-31,880	107,727
Total Funds as per balance sheet	**104,532**	**183,301**	**-133,372**		**154,461**

Fund balances carried forward do not include assets and liabilities denominated in a foreign currency; all Bees Abroad accounts to all income and expenditure, assets and liabilities in sterling.

The movement in funds calculation for 2023 includes a change in accounting treatment. Up to 2022 expenditure recorded was the total against all projects and overspends covered by a transfer from general funds. From 2023 only expenditure against restricted funds is included. Additional expenditure against projects is accounted against unrestricted (general) funds.

All restricted funds are to promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.

Note 11: Transactions with trustees and related parties

11.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their

11.2 Trustees' expenses

The charity has paid trustees expenses for fulfilling their duties, details of such transactions are provided below.

Type of expenses reimbursed	2023	2022
	£	£
Travel	989	887
Subsistence	40	
Accommodation	649	199
Other (please specify):		
Telephone		25
Fundraising Expenses	305	119
Purchases for the shop	677	193
TOTAL	**2,660**	**5,564**

Five trustees were reimbursed for expenses or who had expenses paid by the charity

11.3 Transaction(s) with related parties

There were no transactions undertaken by (or on behalf of) the charity in which a related party has a material

BEES ABROAD

England & Wales - Charity number 1108464

Accounts

Charity Registration No. 1108464
Company Registration No. 5333054 (England and Wales)



ANNUAL REPORT AND FINANCIAL STATEMENTS

EXAMINED IN COMPLIANCE WITH CHARITY COMMISSION REQUIREMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

Bees Abroad

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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CHARITY COMMISSION FOR ENGLAND AND WALES

Trustees' Annual Report for the period 1/1/22 to 31/12/22

Charity name: Bees Abroad

Charity registration number: 1108464

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our UK based partnership managers support our trusted in country delivery partners to ensure our projects achieve their goals. Our projects enable selected members of small community groups to improve their life livelihoods though the production and sale of honey, wax, value-added products and related activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes, the trustees believe that Bees Abroad meets the guidance.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Before funding a project we always make face to face assessments with the groups. We always plan co-operatively and work closely with our local delivery partners. We never just give money. We evaluate every project as if it were an investment before committing funds
Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	In our UK team we have very experienced beekeepers and others who have skills appropriate to directing our projects, managing our charity and fundraising. We have a team of 17 partnership managers who give on average 6 weeks of their time each year to their projects which we value at a total of £100,000.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We are proud of the fact that all our project is in country. This is achieved because or UK based partnership managers are volunteers. The purpose of all our projects is poverty relief. income from beekeeping is typically used to pay for education, medicines and household essentials. Bees also improve crop pollination and thus the yield of agricultural crops. Honey provides families with an excellent source of extra nutrition. Some of our projects are exclusively for women and others embed beekeeping in schools which enhances pupils' education and provides a vocation when they leave. Beekeeping is environmentally friendly, sustainable, culturally accepted and its benefits continue year after year. The environmental circumstances for beekeeping in most African countries are good the market for honey is huge.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Following the success of the appointment of a fundraiser the we decided to appoint a part time CEO. The trustees believe this is necessary to secure the future of Bees Abroad and to enable it to grow. The implementation of new systems for accounting and project management was commenced and a new donor care system was implemented.
Performance of fundraising activities against objectives set	Para 1.41	2022 saw our highest ever income. We exceeded our campaign targets, grew our donor base and improved our social media presence.
Investment performance against objectives	Para 1.41	We have no investments.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	During 2022 the charity's balances increased by £49,973 making our total balances at the end of the year £154,505 of which £128,853 is in liquid funds. This would allow us to carry on for over 12 months at the current rate of spending and without additional income.

Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in five separate bank accounts. The overall policy of the charity is to hold sufficient to cover six months running costs. At our present rate of spend this means holding at least £67,000
Amount of reserves held	Para 1.22	128,853
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our sources were: Individuals including those closely associated with the work of the charity. UK Beekeeping Associations On line fundraising initiatives Various small grants.
Investment policy and objectives including any social investment policy adopted	Para 1.46	We have no investments.
A description of the principal risks facing the charity	Para 1.46	Our principle risk Is our dependence on people. Our local delivery partners each rely on a small number of experts and we are very dependent on the support of our expert UK based partnership managers.
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Articles of Association.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Company limited by guarantee.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected by members at our AGM for a 3-year term which may be followed by two further terms.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	During the year we continues to routinely review procedures and policies.
The charity's organisational structure and any wider network with which the charity	Para 1.51	The trustees managed all aspects of charity with the support of a part time paid administrator.

works		
Relationship with any related parties	Para 1.51	None
Other		

Reference and Administrative details

Charity name	Bees Abroad
Other name the charity uses	None
Registered charity number	1108464
Charity's principal address	The Keepers, Symn Lane, Wotton Under Edge, Glos. GL12 7BD.

Names of the charity trustees who manage the charity

	Trustee name	**Office (if any)**	**Dates acted if not for whole year**	**Name of person (or body) entitled to appoint trustee (if any)**
1	Richard Ridler	Chair		Members at AGM
2	John Daffern			
3	Neil Brent	Treasurer		
4	Bisi New			
5	Andrew MacCormack			
6	Kay Williams			

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**	
Not applicable.		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

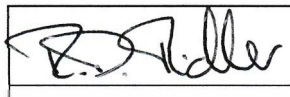
None

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Richard Ridler	Neil Andrew Brent
Position (eg Secretary, Chair, etc)	Chair	Treasurer

Date	22 August 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEES ABROAD

I report to the trustees on my examination of the accounts of Bees Abroad (the charity) for the year ended 31 December 2022

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this years under section 144 of the Act and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 14s(5Xb) of the 2011 Act); and
- to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

Bees Abroad

INDEPENDENT EXAMINER'S REPORT - CONTINUED

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.

Signed Esther Giles

Date: 14th August 2023

Name: Esther Giles

Bees Abroad		Charity No	1108464		
		Company No	5333054		
Annual accounts for the period					
Period start date	1/1/2022	To	Period end date	31/12/2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	121,376	57,460	-	178,836	109,659
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	4,140	-	-	4,140	7,340
Investments	S04	-	-	-	-	-
Separate material item of income	S05	370	-	-	370	-
Other	S06	-	-	-	-	-
Total	S07	125,886	57,460	-	183,346	116,999
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	20,467	-	-	20,467	8,326
Charitable activities	S09	-	76,055	-	76,055	97,046
Separate material expense item	S10	28,400	-	-	28,400	8,597
Other	S11	8,451	-	-	8,451	3,784
Total	S12	57,318	76,055	-	133,373	117,753
Net income/(expenditure) before tax for the reporting period	S13	68,568	- 18,595	-	49,973	- 754
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	68,568	- 18,595	-	49,973	- 754
Net gains/(losses) on investments	S16	-	-	-	-	-
Net	S17	68,568	- 18,595	-	49,973	- 754
Extraordinary items	S18	-	-	-	-	
Transfers between	S19	- 31,880	31,880	-	-	-
Other recognised						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	36,688	13,285	-	49,973	- 754
Reconciliation of funds:						
Total funds brought forward (note 27.2)	S23	70,948	33,584	-	104,532	99,867
Total funds carried forward (note 27.1)	S24	107,636	46,869	-	154,505	99,113

Bees Abroad

Charity No 1108464
Company No 5333054

Section B Balance sheet

	Guidance Note		Unrestricted funds £	Restricted funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	1,061	-	-	1,061	2,361
Debtors	(Note 19)	B07	23,319	4,654	-	27,973	23,446
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	117,057	11,796	-	128,853	86,631
Total current assets		B10	141,437	16,450	-	157,887	112,438
Creditors: amounts falling due within one year	(Note 20)	B11	1,920	1,461	-	3,381	7,906
Net current assets/(liabilities)		B12	139,517	14,989	-	154,506	104,532
Total assets less current liabilities		B13	139,517	14,989	-	154,506	104,532
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Gross Transfers Between Funds	(Note 27.1)		- 31,880	31,880		-	-
Total net assets or liabilities		B16	107,637	46,869	-	154,506	104,532
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Notes 27.1 and 27.2)	B18		46,869		46,869	33,584
Unrestricted funds		B19	107,637		-	107,637	70,948
Revaluation reserve		B20				-	-
Fair value reserve		B21					-
Total funds		B22	107,637	46,869	-	154,506	104,532

The company was entitled to exemption from audit under s477 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.

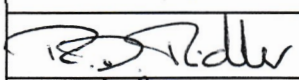
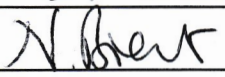
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Richard Ridler	22/08/2023
Neil Brent	22/08/2023

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	22/08/2023
	22/08/2023

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The Charity has substantial reserves in it's bank accounts***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	*Not applicable*
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	*Not applicable*
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	*Not applicable*

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	*Not applicable*
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	*Not applicable*
(iii) where practicable, the effect of the change in one or more future periods.	*Not applicable*

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*		* -Tick as appropriate
No*	✓	

Section C **Notes to the accounts Continued**

Please disclose:

(i) the nature of the prior period error;

A review of donations made since 6 April 2018 identified additional gift aid to be applied for. The amendments required were: (a) an addition to debtors as at 1 Jan 2022 of £6,418.53, (b) an impact on income reported for the pior year (column F05 on the SOFA), and (c) a change to equity namely a need to recalculate table N27.2 (2021 charity funds) with a subsequent impact on table N27.1

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and

(a) impact on debtors shown on B Sheet and N19 HMRC: Gift Aid is set out below

Financial Year	Unrestricted Funds	Restricted Funds	Total Debtors
Debtors as per published 2021 Accounts	£6,482.08	£4,679.25	£11,161.33
Changes per Review of Accrued Gift Aid			
Time lapsed GASDS - Written Off			
2019	-£240.14		-£240.14
2020	-£12.38		-£12.38
Total GASDS W/O	**-£252.52**		**-£252.52**
Additional Gift Aid Claimed			
2018	£651.97	£235.31	£887.28
2019	£995.64	£327.61	£1,323.25
2020	£1,023.53	£2,437.60	£3,461.13
2021	£1,116.02	-£116.87	£999.15
Total Added	**£3,787.16**	**£2,883.65**	**£6,670.81**
Total Adjustment	**£3,534.64**	**£2,883.65**	**£6,418.29**
Final GA Debtors	**£10,016.72**	**£7,562.90**	**£17,579.62**
Rounded	£10,017	£7,563	£17,580
Add all other debtors	£5,866		£5,866
Total 2021 Debtors	**£15,883**	**£7,563**	**£23,446**

(b) the impact on 2021 (prior year) gift aid income S01 on SOFA is £999.15 (U= £1,116.02, U = -£116.87.79)

(c) there is a consequent impact on prior year's equity funds which also affects the net transfer from unrestricted to restricted which covers the overspends on restricted projects. This is complex but the changes to N27.2 can be summarised:

	Funds B/F	2021 Income	2021 Spend	Adj to Transfers	Funds C/F
Cameroon					
Fiji					
Ghana	£47.71			£2.90	£50.61
India					
Kenya	£1,315.00			-£1,250.00	£65.00
Malawi					
Nepal					
Nigeria					
Rwanda	£1,116.62			-£113.00	£1,003.62
Sierra Leone	£55.89	£145.16		-£201.05	£0.00
Tanzania	£287.50				£287.50
Uganda		-£190.53		-£178.38	-£368.91
Zambia	£170.31				£170.31
Beekeepers for Life	£7.50	-£71.50			-£64.00
Total Projects	**£3,000.53**	**-£116.87**		**-£1,739.53**	**£1,144.13**
Total Unrestricted	£2,418.62	£1,116.02		£1,739.53	£5,274.17
	£5,419.15	**£999.15**		**-£0.00**	**£6,418.30**

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

	Unrestricted Funds	Restricted Funds	Total Addition to Debtors
2018	£651.97	£235.31	£887.28
2019	£755.50	£327.61	£1,083.11
2020	£1,011.15	£2,437.60	£3,448.75
Total	**£2,418.62**	**£3,000.52**	**£5,419.14**

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**Not Applicable**

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of
	£
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; · the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

Note 2 Accounting policies

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Not applicable		
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.		✓	
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Not applicable

Section C Notes to the accounts (cont)

Note 3 Income

	Analysis of income	Unrestricted	Restricted	Endowment	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	112,317	52,900	-	165,217	103,611
	Gift Aid	8,945	4,560	-	13,505	5,919
	Legacies	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	125
	Donated goods, facilities and services	-	-	-	-	-
	Other	114	-	-	114	4
	Total	121,376	57,460	-	178,836	109,659
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Shop sales	4,140	-	-	4,140	7,340
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	4,140	-	-	4,140	7,340
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income	Raffles and Lotteries	370	-	-	370	-
	Sundry items of income	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	370	-	-	370	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		125,886	57,460	-	183,346	116,999

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Not applicable
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	Not applicable
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Not applicable
Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	Not applicable

Note 6 Expenditure

	Analysis of expenditure	Unrestricted £	Restricted £	Endowmen £	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	5,606	-	-	5,606	-
	Fundraising Agents	12,007			12,007	
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social	-	-	-	-	-
	Staging fundraising events	157	-	-	157	304
	Fundraising agents / Fundraiser Costs	-	-	-	-	3,577
	Operating charity shops	-	-	-	-	3,992
	Operating a trading company undertaking non-	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	207	-	-	207	137
	Start up costs incurred in generating new	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	2,490	-	-	2,490	316
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	20,467	-	-	20,467	8,326
Expenditure on charitable activities	Approved Beekeeping Projects	-	75,584		75,584	95,825
	Assessment Visits	-	386		386	-
	Other Expenditure	-	85		85	1,221
	Total expenditure on charitable activities	-	76,055	-	76,055	97,046
Separate material item of expense	Administration	15,944	-	-	15,944	8,584
	Audit, Accountancy and Legal Fees	13	-	-	13	13
	Bees Abroad Branding	8,690	-	-	8,690	-
	Social Media and Donor Support	600	-	-	600	-
	Policy Development - Theory of Change	3,153	-		3,153	-
	Total	28,400	-	-	28,400	8,597
Other	Bank Charges	278	-	-	278	608
	Office and administrative overheads	6,412	-	-	6,412	2,404
	Sundry items of Expense	700	-	-	700	158
	Trustee and volunteer expenses	1,061	-	-	1,061	614
		-	-	-	-	-
	Total other expenditure	8,451	-	-	8,451	3,784
TOTAL EXPENDITURE		57,318	76,055	-	133,373	117,753

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Projects in Cameroon	Training and support for beekeeping projects	-	-		-
Projects in Fiji	Training and support for beekeeping projects	-	-	-	-
Projects in Ghana	Training and support for beekeeping projects	21,644	6,386	28,030	19,338
Projects in India	Training and support for beekeeping projects	-	-	-	-
Projects in Kenya	Training and support for beekeeping projects	2,575	7,267	9,842	13,173
Projects in Malawi	Training and support for beekeeping projects	-	-	-	6,246
Projects in Nepal	Training and support for beekeeping projects	1,500	-	1,500	4,000
Projects in Nigeria	Training and support for beekeeping projects	-	-	-	10,482
Projects in Rwanda	Training and support for beekeeping projects	823	1,839	2,662	1,660
Projects in Sierra Leone	Training and support for beekeeping projects	2,050	-	2,050	6,880
Projects in Tanzania	Training and support for beekeeping projects	6,022	388	6,410	8,220
Projects in Uganda	Training and support for beekeeping projects	13,970	11,591	25,561	27,047
Projects in Zambia	Training and support for beekeeping projects	-	-	-	-
Other		-	-		-
Total		48,584	27,471	76,055	97,046

Prior year expenditure on charitable activities can be analysed as follows: Not applicable

Within the expenditure items above the following items Not applicable

Where sums originally denominated in foreign Not applicable

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	2,361	-	-	-
Added in period	-	254	-	-	-
Expended in period	-	- 1,554	-	-	-
Stock Revaluation	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**1,061**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

None

18.3 Additional note

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Trade debtors						
Prepayments and accrued income						
BBKA	120	-	120	120	-	120
Other debtors (amounts due from subsidiary undertakings)						
Enthuse: Gift Aid	350	-	350	-	-	-
Goosebec	6,000	-	6,000	-	-	-
HMRC: Gift Aid	6,571	4,654	11,225	10,017	7,563	17,580
Just Giving	278	-	278	66	-	66
PayPal Giving Fund	-	-	-	325	-	325
The Coles-Medlock Foundation	-	-	-	5,000	-	5,000
Step-up Fund	10,000	-	10,000	-	-	-
Miscellaneous Personal Donations / Purchases	-	-	-	355	-	355
Total	**23,319**	**4,654**	**27,973**	**15,883**	**7,563**	**23,446**

Complete 19.2 where a material debtor is recoverable more than a year after the reporting

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year			Last year		
	Unrestri	Restrict	Total	Unrestri	Restrict	Total
	£	£	£	£	£	£
Trade debtors	-	-	-	-	-	-
Prepayments and accrued income	-	-	-	-	-	-
Other debtors	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year						Amounts falling due after more than one year					
	This year			Last year			This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£	£	£	£	£	£	£
Accruals for grants payable	-	-	-	-	-	-	-	-	-	-	-	-
Bank loans and overdrafts	-	-	-	-	-	-	-	-	-	-	-	-
Trade creditors	-	-	-	-	-	-	-	-	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-	-	-	-	-	-	-	-	-
Accruals and deferred income	-	-	-	-	-	-	-	-	-	-	-	-
Taxation and social security	-	-	-	-	-	-	-	-	-	-	-	-
Other creditors	1,920	1,461	3,381	2,995	4,911	7,906	-	-	-	-	-	-
Total	1,920	1,461	3,381	2,995	4,911	7,906	-	-	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year			Last year		
	£	£	£	£	£	£
Balance at the start of the reporting period			-			-
Amounts added in current period			-			-
Amounts released to income from previous periods			-			-
Balance at the end of the reporting period			-			-

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	*The risk of debtor default is very low given that the debtors are Just Giving (who have paid most of what is owed), HMRC for estimated gift aid, the other two significant debtors relate to the Big Give fundraiser at the end of the year and paid early in 2023. Creditors represent around 1.8% of the charity's turnover*
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	*Not applicable*

Note 24 Cash at bank and in hand

	This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
(less than 3 months maturity	-	-	-	-	-	-
Short term deposits	-	-	-	-	-	-
Cash at bank and on hand	117,057	11,796	128,853	116,377	- 29,746	86,631
Other	-	-	-	-	-	-
Total	117,057	11,796	128,853	116,377	- 29,746	86,631

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The charity's debtors are: HMRC for Gift Aid, Just Giving, PayPal, Enthuse Goosebec, and Step-up Fund all of which we deem to be at low risk of defaulting. All but HMRC was settled early in 2023
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	No change, creditors are valued at the level payable on invoices received within the time period allowed for the completion of accounts.

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers see note 27.3 £	Gains and losses £	Fund balances carried forward £
Projects in Cameroon	R	Training and support for beekeeping projects in these Countries	6,145	-	-	-	-	6,145
Projects in Fiji	R		-	-	-	-	-	-
Projects in Ghana	R		5,934	21,644	- 28,030	10,975	-	10,523
Projects in India	R		-	-	-	-	-	-
Projects in Kenya	R		3,814	2,575	- 9,842	4,768	-	1,315
Projects in Malawi	R		-	-	-	-	-	-
Projects in Nepal			1,600	7,590	- 1,500	-	-	7,690
Projects in Nigeria	R		249	-	-	-	-	249
Projects in Rwanda	R		1,201	823	- 2,662	1,786	-	1,148
Projects in Sierra Leone	R		-	3,500	- 2,050	2,050	-	3,500
Projects in Tanzania	R		684	6,022	- 6,410	388	-	684
Projects in Uganda	R		7,418	13,970	- 25,561	11,913	-	7,740
Projects in Zambia	R		170	-	-	-	-	170
Beekeepers for Life	R	Training and support for women beekeepers	6,369	1,336	-	-	-	7,705
Sub-total restricted			33,584	57,460	- 76,055	31,880	-	46,869
Other funds (balancing	N/a	N/a	70,948	125,887	- 57,318	- 31,880	-	107,637
		Total Funds as per balance sheet	104,532	183,347	- 133,373	-	-	154,506

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	Bees abroad accounts to all income and expenditure, assets and liabilities in sterling

Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Projects in Cameroon	R	Training and support for beekeeping projects	6,145	-	-	-	-	6,145
Projects in Fiji	R		-	-	-	-	-	-
Projects in Ghana	R		7,935	4,500	- 19,338	12,837	-	5,934
Projects in India	R		-	-	-	-	-	-
Projects in Kenya	R		4,310	1,858	- 13,173	10,819	-	3,814
Projects in Malawi	R		-	-	- 6,246	6,246	-	-
Projects in Nepal	R		1,600	-	- 4,000	4,000	-	1,600
Projects in Nigeria	R		1,435	-	- 10,482	9,296	-	249
Projects in Rwanda	R		1,504	-	- 1,660	1,357	-	1,201
Projects in Sierra Leone	R		56	1,345	- 6,880	5,479	-	-
Projects in Tanzania	R		684	6,498	- 8,220	1,722	-	684
Projects in Uganda	R		7,083	18,461	- 27,048	8,922	-	7,418
Projects in Zambia	R		170	-	-	-	-	170
Creating Beekeepers for Life (Women's Campaign)	R	Training and support for women beekeepers	3,083	3,286	-	-	-	6,369
Sub-total restricted			34,005	35,948	- 97,047	60,678	-	33,584
Other funds (balancing figure)	UR	General Funds	71,282	81,051	- 20,707	- 60,678	-	70,948
Total Funds as per balance sheet			105,287	116,999	- 117,754	-	-	104,532

1

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	To cover expenditure on projects covered by a restricted fund where restricted income was insufficient	31,880
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
All restricted funds	Tp promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.	

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex	Other	TOTAL	
		£	£	£	£	£	£
We record here any payments paid to trustees to reimbures expense incurred or to support the costs of projects they manage. All three manage beekeeping projects in Africa.							
John Daffern - Expenses, e.g. travel and accomodation					108	108	
Kay Williams - Expenses, e.g. travel and accomodation					331	331	
Neil Brent - Reimbursement of bees abroad costs paid					13	13	
Neil Brent - Reimbursement of Beekeeping Project Costs					2,050	2,050	8,420
Richard Ridler - Reimbursement of Beekeeping Project Costs					30,324	30,324	26,744
Richard Ridler - Reimbursement of bees abroad costs paid					6,548	6,548	
Richard Ridler - Expenses, e.g. travel and accomodation					2,091	2,091	614
Richard Ridler - Fundraising Expenses					20	20	50
Richard Ridler - Recruitment Expenses					0	0	175
					41,485	**41,485**	**36,003**

Please give details of why remuneration or other employment benefits were paid.	Not applicable
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	Not applicable
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the	Not applicable
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	Not applicable

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False) *FALSE*

Type of expenses reimbursed	This year	Last year
	£	£
Travel	887	1,806
Subsistence	0	207
Accommodation	199	160
Other (please specify):		
Beekeeping projects in Africa	4,141	9,363
Telephone	25	50
Fundraising Expenses	119	0
Purchases for the shop	193	355
TOTAL	5,564	11,941

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity **3**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False) *TRUE*

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
None						
None						
None						
None						

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	Not applicable
For any related party, please provide details of any guarantees given or received.	Not applicable

BEES ABROAD

England & Wales - Charity number 1108464

Accounts

Charity Registration No. 1108464
Company Registration No. 5333054 (England and Wales)



ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period 1/1/21 to 31/12/21

Charity name: Bees Abroad

Charity registration number: 1108464

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our UK based partnership managers support our trusted in country delivery partners to ensure our projects achieve their goals. Our projects enable selected members of small community groups to improve their life livelihoods though the production and sale of honey, wax, value-added products and related activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes, the trustees believe that Bees Abroad meets the guidance.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Before funding a project we always make face to face assessments with the groups. We always plan co-operatively and work closely with our local delivery partners. We never just give money. We evaluate every project as if it were an investment before committing funds
Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	In our UK team we have very experienced beekeepers and others who have skills appropriate to directing our projects, managing our charity and fundraising. We have a team of 17 partnership managers who give on average 6 weeks of their time each year to their projects which we value at a total of £100,000.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We are proud of the fact that a high proportion (82%) of our spend is on in-country projects. This is achieved because our partnership managers are volunteers. The purpose of all our projects is poverty relief. The additional income from beekeeping is typically used to pay for education, medicines and household essentials. Bees also improve crop pollination and thus the yield of agricultural crops. Honey provides families with an excellent source of extra nutrition. Some of our projects are exclusively for women and others embed beekeeping in schools which enhances pupils' education and provides a vocation when they leave. Beekeeping is environmentally friendly, sustainable, culturally accepted and its benefits continue year after year. The environmental circumstances for beekeeping in most African countries are good the market for honey is huge.

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Our expenditure on charitable activities increased by 14% in a year when fundraising was made difficult by covid.
Performance of fundraising activities against objectives set	Para 1.41	The appointment of a part time fundraiser enabled us to increase our income by 20%. Our Christmas Big Give campaign exceed its target by £10, 000.
Investment performance against objectives	Para 1.41	We have no investments.
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	During 2021 the charity's balances reduced by £1,754 leaving £98,113 of which £86,631 is in liquid funds. This would allow us to carry on for over 10 months without additional income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in five separate bank accounts. The overall policy of the charity is to hold sufficient to cover six months running costs. At our present rate of spend this means holding at least £53,000
Amount of reserves held	Para 1.22	£86,631
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our sources were: - Individuals including those closely associated with the work of the charity. - UK Beekeeping Associations - On line fundraising initiatives - Various small grants.
Investment policy and objectives including any social investment policy adopted	Para 1.46	We have no investments.
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Articles of Association.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Company limited by guarantee.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected by members at our AGM for a 3-year term which may be followed by two further terms.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	During the year we continues to routinely review procedures and policies.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The trustees managed all aspects of charity with the support of a part time paid administrator.
Relationship with any related parties	Para 1.51	None
Other		

Reference and Administrative details

Charity name	Bees Abroad
Other name the charity uses	None
Registered charity number	1108464
Charity's principal address	The Keepers, Symn Lane, Wotton Under Edge, Glos. GL12 7BD.

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Richard Ridler	Chair		Members at AGM
2	John Daffern			
3	Neil Brent	Treasurer		
4	Bisi New		Retired 6/6/21	
5	Andrew MacCormack			
6	Hania Guidens			
7	Stephen Bates		Retired 6/6/21	
8	Suzi Stephenson		Retired 6/6/21	
9	Rachel Monger		Retired 6/6/21	
10	Kay Williams		Appointed 6/6/21	

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable.		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

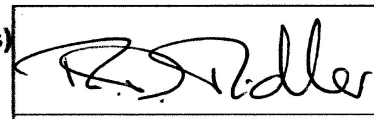
None

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Richard Ridler	
Position (e.g. Secretary, Chair, etc.)	Chair	

Date	16/6/22

Bees Abroad
Relieving Poverty through Beekeeping

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEES ABROAD

I report to the trustees on my examination of the accounts of Bees Abroad (the charity) for the year ended 31 December 2021

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this years under section 144 of the Act and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 14s(5Xb) of the 2011 Act); and
- to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

21 YEARS **Bees Abroad**
Relieving Poverty through Beekeeping

INDEPENDENT EXAMINER'S REPORT - CONTINUED

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.

Signed EJM Giles

Date: 13 June 2022

Name: Esther Giles
5 Failand Crescent
Bristol BS9 2HH

Bees Abroad		Charity No	1108464		
		Company No	5333054		
Annual accounts for the period					
Period start date	1/1/2021	To	Period end	31/12/2021	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity		Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
			£ F01	£ F02	£ F03	£ F04	£ F05
Income	(Note 3)						
Income and endowments from:							
Donations and legacies		S01	72,598	36,061	-	108,659	86,571
Charitable activities		S02	-	-	-	-	-
Other trading activities		S03	7,340	-	-	7,340	7,045
Investments		S04	-	-	-	-	-
Separate material item of income		S05	-	-	-	-	-
Other		S06	-	-	-	-	-
Total		S07	79,938	36,061	-	115,999	93,616
Expenditure	(Notes 6)						
Expenditure on:							
Raising funds		S08	8,326	-	-	8,326	4,256
Charitable activities		S09	-	97,046	-	97,046	82,893
Separate material expense item		S10	8,597	-	-	8,597	11,405
Other		S11	3,784	-	-	3,784	7,937
Total		S12	20,707	97,046	-	117,753	106,491
Net income/(expenditure) before tax for the reporting period		S13	59,231	- 60,985	-	- 1,754	- 12,875
Tax payable		S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)		S15	59,231	- 60,985	-	- 1,754	- 12,875
Net gains/(losses) on investments		S16	-	-	-	-	-
Net		S17	59,231	- 60,985	-	- 1,754	- 12,875
Extraordinary items		S18	-	-	-	-	
Transfers between	(Note 27.3)	S19	- 62,418	62,418	-	-	-
Other recognised							
Gains and losses on revaluation of fixed assets for the charity's own use		S20	-	-	-	-	-
Other gains/(losses)		S21	-	-	-	-	-
Net movement in funds		S22	- 3,187	1,433	-	- 1,754	- 12,875
Reconciliation of funds:							
Total funds brought forward	(note 27.2)	S23	68,862	31,005	-	99,867	112,742
Total funds carried forward	(note 27.1)	S24	65,675	32,438	-	98,113	99,867

Bees Abroad

Charity No 1108464
Company No 5333054

Section B Balance sheet

	Guidance Note		Unrestricted £	Restricted £	Endowment £	Total this £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	2,361	-	-	2,361	869
Debtors	(Note 19)	B07	12,348	4,679	-	17,027	9,579
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	116,377	- 29,746	-	86,631	92,822
Total current assets		B10	131,086	- 25,067	-	106,019	103,270
due within one year	(Note 20)	B11	2,995	4,911	-	7,906	3,403
assets/(liabilities)		B12	128,091	- 29,978	-	98,113	99,867
liabilities		B13	128,091	- 29,978	-	98,113	99,867
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Gross Transfers Between Funds	(Note 27.1)		- 62,418	62,418		-	-
Total net assets or liabilities		B16	65,673	32,440	-	98,113	99,867
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Notes 27.1 and 27.2)	B18		32,440		32,440	31,004
Unrestricted funds		B19	65,673		-	65,673	68,863
Revaluation reserve		B20				-	-
Fair value reserve		B21					
Total funds		B22	65,673	32,440	-	98,113	99,867

The company was entitled to exemption from audit under s477 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 responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small

Signed by one or two

Print Name	Date of approval
Richard Ridler	16/06/2022
Neil Brent	16/06/2022

Signature of director

Signature	Date dd/mm/yyyy
R. Ridler	16/6/22
N. Brent	16/6/22

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	ü	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	ü	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	ü

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The Charity has substantial reserves in it's bank accounts***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	ü	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Prior to the current financial year no account was taken of the value of stock at the year end. Bees abroad has now required their shop manager to carry out quarterly valuations of stock. Closing stock was valued in line twith the price paid per item on the latest invoice.
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Valuing stock means that a more accurate cost of sales can be posted in the accounts. This will not have a full effect until accounts for 2020
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Expenditure is reduced by £706 in 2019

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	ü	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable the tick for yes is a yes as in there are no changes
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	*Not applicable*

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	ü	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	Income from Gift Aid accrued in 2018 for financial years 2016 to 2018 was over estimated resulting in a write off in 2019 accounts. This is a reduction to S01
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	Gift aid on 2016 donations S01.02 £9 Gift aid on 2016 small donations S01.02 £401 Gift aid on 2017 donations S01.02 £29 Gift aid on 2018 donations S01.02 £155 Just Giving 2018 S10.01 £43 **£594**
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	2016 S01.02 £410 2017 S01.02 £29 2018 S01.02 £155 2018 S10.01 £43 **£594**

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**Not Applicable**

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of
	£
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 Accounting policies

2.2 INCOME

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; · the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

Note 2 Accounting policies

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Not applicable		
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.		✓	
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Not applicable

Section C Notes to the accounts (cont)

Note 3 Income

	Analysis of income	Unrestricted	Restricted	Endowment	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	67,488	35,123	-	102,611	81,501
	Gift Aid	4,981	938	-	5,919	4,465
	Legacies	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	125	-	-	125	555
	Donated goods, facilities and services	-	-	-	-	-
	Other	4	-	-	4	30
	Total	72,598	36,061	-	108,659	86,551
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Shop sales	7,340	-	-	7,340	7,045
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	7,340	-	-	7,340	7,045
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income	Raffles and Lotteries	-	-	-	-	-
	Sundry items of income	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		79,938	36,061	-	115,999	93,596

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Not applicable
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	Not applicable
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Not applicable
Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	Not applicable

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled	Not applicable
Please give details of other forms of	Not applicable

Section C	Notes to the accounts	(cont)

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled

Not applicable

Please give details of other forms of other

Not applicable

Note 6 Expenditure

	Analysis of expenditure	Unrestricted £	Restricted £	Endowmen £	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social	-	-	-	-	-
	Staging fundraising events	304	-	-	304	-
	Fundraising agents /	3,577	-	-	3,577	543
	Operating charity shops	3,992	-	-	3,992	3,402
	Operating a trading company undertaking non-	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	137	-	-	137	80
	Start up costs incurred in generating new source	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	316	-	-	316	230
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	8,326	-	-	8,326	4,255
Expenditure on charitable activities	Approved Beekeeping Projects	-	95,825		95,825	82,014
	Assessment Visits	-	-		-	727
	Other Expenditure	-	1,221		1,221	150
	Total expenditure on charitable activities	-	97,046	-	97,046	82,891
Separate material item of expense	Administration	8,584	-	-	8,584	11,393
	Audit, Accountancy and Legal Fees	13	-	-	13	13
				-	-	-
				-	-	-
	Total	8,597	-	-	8,597	11,406
Other	Bank Charges	608	-	-	608	295
	Office and administrative overheads	2,404	-	-	2,404	5,080
	Sundry items of Expense	158	-	-	158	-
	Trustee and volunteer expenses	614	-	-	614	2,531
				-	-	-
	Total other expenditure	3,784	-	-	3,784	7,906
TOTAL EXPENDITURE		20,707	97,046	-	117,753	106,458

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant	Support	Total this	*Total*
	£	£	£	£	£
Projects in Fiji	Training and support for beekeeping projects		-	-	-
Projects in Ghana	Training and support for beekeeping projects		- 19,338	- 19,338	10,873
Projects in India	Training and support for beekeeping projects		-	-	-
Projects in Kenya	Training and support for beekeeping projects		- 13,173	- 13,173	11,995
Projects in Malawi	Training and support for beekeeping projects		- 6,246	- 6,246	9,141
Projects in Nigeria	Training and support for beekeeping projects		- 10,482	- 10,482	12,739
Projects in Rwanda	Training and support for beekeeping projects		- 1,660	- 1,660	6,363
Projects in Sierra Leone	Training and support for beekeeping projects		- 6,880	- 6,880	7,633
Projects in Tanzania	Training and support for beekeeping projects		- 8,220	- 8,220	1,361
Projects in Uganda	Training and support for beekeeping projects		- 27,048	- 27,048	17,306
Projects in Zambia	Training and support for beekeeping projects		-	-	5,481
Other					
Total			-93,046	-93,046	82,892

Prior year expenditure on charitable activities can be analysed as follows:	Not applicable
Within the expenditure items above the following items	Not applicable
Where sums originally denominated in foreign	Not applicable

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	869	-	-	-
Added in period	-	5,264	-	-	-
Expended in period	-	- 3,947	-	-	-
Stock Revaluation	-	175	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**2,361**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

None

18.3 Additional note

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Trade debtors	-	-	-	-	-	-
Prepayments and accrued income						
BBKA	120	-	120	120	-	120
Other debtors (amounts due from subsidiary undertakings)						
HMRC: Gift Aid	6,482	4,679	11,161	2,394	3,990	6,384
Just Giving	66	-	66	196	2,626	2,822
PayPal Giving Fund	325	-	325	253	-	253
The Coles-Medlock Foundation	5,000	-	5,000	-	-	-
Miscellaneous Personal Donations / Purchases	355	-	355	-	-	-
Total	**12,348**	**4,679**	**17,027**	**2,963**	**6,616**	**9,579**

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Trade debtors	-	-	-	-	-	-
Prepayments and accrued income	-	-	-	-	-	-
Other debtors	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year						Amounts falling due after more than one year					
	This year			Last year			This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£	£	£	£	£	£	£
Accruals for grants payable	-	-	-	-	-	-	-	-	-	-	-	-
Bank loans and overdrafts	-	-	-	-	-	-	-	-	-	-	-	-
Trade creditors	-	-	-	-	-	-	-	-	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-	-	-	-	-	-	-	-	-
Accruals and deferred income	-	-	-	-	-	-	-	-	-	-	-	-
Taxation and social security	-	-	-	-	-	-	-	-	-	-	-	-
Other creditors	2,995	4,911	7,906	70	3,333	3,403	-	-	-	-	-	-
Total	2,995	4,911	7,906	70	3,333	3,403	-	-	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year			Last year		
	£	£	£	£	£	£
Balance at the start of the reporting period			-			-
Amounts added in current period			-			-
Amounts released to income from previous periods			-			-
Balance at the end of the reporting period			-			-

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	*The risk of debtor default is very low given that the debtors are Just Giving (who have paid most of what is owed), HMRC for estimated gift aid. Creditors represent around 6.7% of the charity's turnover*
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	*Not applicable*

Note 24 Cash at bank and in hand

	This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
maturity date)	-	-	-	-	-	-
Short term deposits	-	-	-	-	-	-
Cash at bank and on hand	53,841	32,791	86,632	65,101	27,721	92,822
Other	-	-	-	-	-	-
Total	53,841	32,791	86,632	65,101	27,721	92,822

[Note: includes transfer unrestricted to restricted

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The charity's three debtors are: HMRC for Gift Aid, Just Giving, and PayPal all of which we deem to be at low risk of defaulting
25.2 Please give details of the amount of change in the fair value of	No change, creditors are valued at the level

Section C **Notes to the accounts** **(cont)**

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers see note 27.3 £	Gains and losses £	Fund balances carried forward £
Projects in Cameroon	R	Training and support for beekeeping projects in these Countries	6,145	-	-	-		6,145
Projects in Fiji	R		-	-	-	-		-
Projects in Ghana	R		7,887	4,500	- 19,338	12,834		5,883
Projects in India	R		-	-	-	-		-
Projects in Kenya	R		2,995	1,858	- 13,173	12,069		3,749
Projects in Malawi	R		-	-	- 6,246	6,246		-
Projects in Nepal			1,600	-	- 4,000	4,000		1,600
Projects in Nigeria	R		1,435	-	- 10,482	9,296		249
Projects in Rwanda	R		387	-	- 1,660	1,470		197
Projects in Sierra Leone	R		-	1,200	- 6,880	5,680		-
Projects in Tanzania	R		397	6,498	- 8,220	1,722		397
Projects in Uganda	R		7,084	18,652	- 27,048	9,101		7,789
Projects in Zambia	R		-	-	-	-		-
Beekeepers for Life	R	Training and support for women beekeepers	3,075	3,358	-	-		6,433
Other funds (balancing figure)	N/a	N/a	-	-	-	-		-
Total Restricted Funds as per balance sheet			31,005	36,066	- 97,047	62,418	-	32,442

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	Bees abroad accounts to all income and expenditure, assets and liabilities in sterling

Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Projects in Cameroon	R	Training and support for beekeeping projects	6,145	-	-	-		6,145
Projects in Fiji	R		-	-	-	-		-
Projects in Ghana	R		-	4,397	- 10,873	14,363		7,887
Projects in India	R		-	-	-	-		-
Projects in Kenya	R		-	6,378	- 11,995	8,612		2,995
Projects in Malawi	R		1,715	7,425	- 9,141	1		-
Projects in Nepal	R		1,600	-	-	-		1,600
Projects in Nigeria	R		-	2,000	- 12,739	12,174		1,435
Projects in Rwanda	R		1,160	3,501	- 6,363	2,089		387
Projects in Sierra Leone	R		-	3,288	- 7,632	4,344		-
Projects in Tanzania	R		-	-	- 1,211	1,608		397
Projects in Uganda	R		-	12,123	- 17,306	12,267		7,084
Projects in Zambia	R		3,727	60	- 5,481	1,694		-
Beekeepers for Life	R	Training and support for women beekeepers	-	3,075	-	-		3,075
Other funds (balancing figure)	N/a	N/a	-	-	-	-		-
Total Restricted Funds as per balance sheet			14,347	42,247	- 82,741	57,152	-	31,005

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Note 27 Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Restricted income is that received in-year on which a project level restriction has been placed by the donor. Countries have at least one live project. Each project has been agreed by Bees Abroad Trustees and has an approved and scheduled budget against which payments are made. Before payments are approved reference is made to the project's remaining budget for the year to ensure we remain within budget. These payments are regarded as restricted. In preparing these schedules to project level it is possible that there is insufficient brought forward balance plus in-year income to cover the in-year expenditure. In which case sufficient funds are transferred from unrestricted to cover the difference. Any positive balance is carried forward. The results are aggregated to country level for the purposes of these accounts.	62,418
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
All restricted funds	Tp promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.	

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	**Legal authority (eg order, governing document)**	**Amounts paid or benefit value**					
		This year					**Last year**
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia payment	Other	TOTAL	
		£	**£**	**£**	**£**	**£**	**£**
We record here any payments paid to trustees to reimbures expense incurred or to support the costs of projects they manage. All three manage beekeeping projects in Africa.							
Richard Ridler - Expenses, e.g. travel and accomodation					614	614	298
Richard Ridler - Fundraising Expenses					50	50	54
Richard Ridler - Beekeeping Project Costs					26,744	26,744	1,603
Richard Ridler - Recruitment Expenses					175	175	0
Adebisi Adekunle - Beekeeping Project Costs						0	12,244
Keith Lomax - Companies House Registration						0	13
Neil Brent - Beekeeping Project Costs					8,420	8,420	0
					36,003	**36,003**	**14,212**

Please give details of why remuneration or other employment benefits were paid.	Not applicable
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	Not applicable
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the	Not applicable
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	Not applicable

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	*FALSE*

Type of expenses reimbursed	**This year**	**Last year**
	£	**£**
Travel	887	1,806
Subsistence	0	207
Accommodation	199	160
Other (please specify):		
Beekeeping projects in Africa	35,164	9,363
Telephone	25	50
Fundraising Expenses	119	0
Purchases for the shop	193	355
TOTAL	36,587	11,941

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity	**2**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	*TRUE*

Name of the trustee or related party	**Relationship to charity**	**Description of the transaction(s)**	**Amount**	**Balance at period end**	**Provision for bad debts at period end**	**Amounts written off during reporting period**
			£	**£**	**£**	**£**
None						
None						
None						
None						

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.	Not applicable
For any related party, please provide details of any guarantees given or received.	Not applicable

BEES ABROAD

England & Wales - Charity number 1108464

Accounts

Charity Registration No. 1108464
Company Registration No. 5333054 (England and Wales)



ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY COMMISSION FOR ENGLAND AND WALES

Trustees' Annual Report for the period 1/1/20 to 31/12/20

Charity name: Bees Abroad

Charity registration number: 1108464

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Our team of volunteers include partnership managers whose role is to support our in-country delivery partners to ensure our projects achieve their goals. All our projects enable groups to improve their life circumstances though the production and sale of honey, wax, value-added products and related activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Yes, the trustees believe that Bees Abroad meets the guidance. We have a governance group which monitors all matters of compliance.

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Before funding a project we always make face to face assessments with the groups we support. We always plan co-operatively and work closely with our local delivery partners. We never just give money.
Policy on social investment including program related investment	Para 1.38	Not applicable.
Contribution made by volunteers	Para 1.38	In our UK team we have very experienced beekeepers and others who have skills appropriate to directing our projects, managing our charity and

		fundraising. We have a team of 20 partnership managers who give on average 6 weeks of their time each year to their projects which we value at a total of £150,000.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	We are proud of the fact that almost 90% of our income is spent in country on projects. The purpose of all our projects is poverty relief. The additional income from beekeeping is typically used to pay for education, medicines and household essentials. Bees also improve crop pollination and thus the yield of agricultural crops. Honey provides families with an excellent source of extra nutrition. Some of our projects are exclusively for women and others embed beekeeping in schools which enhances pupils' education and provides a vocation when they leave. Beekeeping is environmentally friendly, sustainable, culturally accepted and its benefits continue year after year. The environmental circumstances for beekeeping in most African countries are good the market for honey is huge.

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Beekeeping is treated as animal husbandry and so was exempt from full lockdown. Complying with restrictions such as social distancing caused some disruption to our project delivery plans.
Performance of fundraising activities against objectives set	Para 1.41	During the year we adapted to lock down by increasing on-line fundraising activities. We ran two quizzes, increased our on-line shop sales and grew our supporter base.
		We have no investments.

Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	During 2020 the charity's balances reduced by £12,875 leaving £99,867 of which £92,822 is in liquid funds. This would allow us to carry on for over 10 months without additional income.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Reserves are held in five separate bank accounts. The overall policy of the charity is to hold sufficient to cover six months running costs. At our present rate of spend this means holding at least £54,000
Amount of reserves held	Para 1.22	£92,822
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	None
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our sources were: - Individuals including those closely associated with the work of the charity. - UK Beekeeping Associations - On line fundraising initiatives - Various small grants.
Investment policy and objectives including any social investment policy adopted	Para 1.46	We have no investments.
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Articles of Association.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Company limited by guarantee.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Trustees are elected by members at our AGM for a 3-year term which may be followed by two further terms.

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	During the year we continues to routinely review procedures and policies.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The trustees manage all aspects of charity with the support of a part time paid administrator.
Relationship with any related parties	Para 1.51	None
Other		

Reference and Administrative details

Charity name	Bees Abroad
Other name the charity uses	None
Registered charity number	1108464
Charity's principal address	The Keepers, Symn Lane, Wotton Under Edge, Glos. GL12 7BD.

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Richard Ridler	Chair		Members at AGM
2	John Daffern			
3	Neil Brent	Treasurer		
4	Bisi New			
5	Hania Guidens		From 17/5/20	
6	Steve Bates			
7	Susie Stevenson		From 17/5/20	
8	James Taylor			
9	Andrew MacCormack		From 17/5/20	
10	Dominic Rhodes		To 17/5/20	
11	Keith Lomax		To 17/5/20	
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
Not applicable.		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

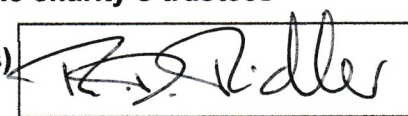
None

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Richard Ridler	
Position (eg Secretary, Chair, etc)	Chair of Trustees	

Date	30/8/21

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Bees Abroad
Relieving Poverty through Beekeeping

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEES ABROAD

I report to the trustees on my examination of the accounts of Bees Abroad (the charity) for the year ended 31 December 2020

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this years under section 144 of the Act and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the Charities Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 14s(5Xb) of the 2011 Act); and
- to state whether particular matters have come to my attention.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed E J M Giles

Date: 29th August 2021

Name: Esther J. M. Giles

Address: 5 Failand Crescent, Bristol BS9 2HH

Bees Abroad	Charity No	1108464		
	Company No	5333054		
Annual accounts for the period				
Period start date	1/1/2020	To	Period end	31/12/2020

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Income (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	44,325	42,246	-	86,571	94,698
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	7,045	-	-	7,045	8,520
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	623
Other	S06	-	-	-	-	-
Total	S07	51,370	42,246	-	93,616	103,841
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	4,256	-	-	4,256	5,538
Charitable activities	S09	150	82,743	-	82,893	97,297
Separate material expense item	S10	11,405	-	-	11,405	11,639
Other	S11	7,937	-	-	7,937	5,429
Total	S12	23,748	82,743	-	106,491	119,903
Net income/(expenditure) before tax for the reporting period	S13	27,622	- 40,497	-	- 12,875	- 16,062
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	27,622	- 40,497	-	- 12,875	- 16,062
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	27,622	- 40,497	-	- 12,875	- 16,062
Extraordinary items	S18	-	-	-	-	
Transfers between funds (note 27.1)	S19	- 57,152	57,152	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 29,530	16,655	-	- 12,875	- 16,062
Reconciliation of funds:						
Total funds brought forward (note 27.2)	S23	98,395	14,347	-	112,742	128,804
Total funds carried forward (note 27.1)	S24	68,865	31,002	-	99,867	112,742

Bees Abroad

Charity No 1108464
Company No 5333054

Section B Balance sheet

	Guidance Note		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
Fixed assets			F01	F02	F03	F04	F05
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	869	-	-	869	706
Debtors	(Note 19)	B07	2,963	6,616	-	9,579	5,077
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	122,253	- 29,431	-	92,822	119,175
Total current assets		B10	126,085	- 22,815	-	103,270	124,958
Creditors: amounts falling due within one year	(Note 20)	B11	70	3,333	-	3,403	12,216
Net current assets/(liabilities)		B12	126,015	- 26,148	-	99,867	112,742
Total assets less current liabilities		B13	126,015	- 26,148	-	99,867	112,742
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Gross Transfers Between Funds	(Note 27.1)		- 57,152	57,152		-	
Total net assets or liabilities		B16	68,863	31,004	-	99,867	112,742
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Notes 27.1 and 27.2)	B18		31,004		31,004	14,347
Unrestricted funds		B19	68,863		-	68,863	98,395
Revaluation reserve		B20				-	-
Fair value reserve		B21					
Total funds		B22	68,863	31,004	-	99,867	112,742

The company was entitled to exemption from audit under s477 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 responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Richard Ridler	30/8/21
Neil Brent	1/9/21

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
R. Ridler	30/8/21
N. Brent	1/9/21

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	***The Charity has substantial reserves in it's bank accounts***
Disclosure of any uncertainties that make the going concern assumption doubtful;	***Not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***Not applicable***

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	Prior to the current financial year no account was taken of the value of stock at the year end. Bees abroad has now required their shop manager to carry out quarterly valuations of stock. Closing stock was valued in line twith the price paid per item on the latest invoice.
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of any changes;	Not applicable the tick for yes is a yes as in there are no changes
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	*Not applicable*

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	**Not Applicable**

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		
Fund balance as restated		

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Note 2 **Accounting policies**

2.2 INCOME

		Yes*	No*	N/a*
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · it is more likely than not that the trustees will receive the resources; · the monetary value can be measured with sufficient reliability.	✓		
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓		
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period		✓	
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	✓		
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	✓		
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	✓		
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.			✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.			✓
Support costs	The charity has incurred expenditure on support costs.	✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.			✓
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	✓		
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

Note 2 Accounting policies

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per			✓
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.			✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.			✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	✓		
Deferred income	No material item of deferred income has been included in the accounts.	✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	Not applicable		
	They are valued at cost.			✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.			✓
	They are valued at cost.			✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.			✓
	They are valued at cost.			✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.		✓	
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE Not applicable

Note 3 Income

	Analysis of income	Unrestricted	Restricted	Endowment	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	41,696	39,799	-	81,495	90,405
	Gift Aid	2,013	2,447	-	4,460	3,644
	Legacies	-	-	-	-	-
	General grants provided by government/other	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	555	-	-	555	580
	Donated goods, facilities and services	-	-	-	-	-
	Other	61	-	-	61	70
	Total	44,325	42,246	-	86,571	94,699
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:	Shop sales	7,045	-	-	7,045	8,520
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	7,045	-	-	7,045	8,520
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income	Raffles and Lotteries	-	-	-	-	526
	Sundry items of income	-	-	-	-	96
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	622
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for	-	-	-	-	-
	Gain on disposal of a programme related	-	-	-	-	-
	Royalties from the exploitation of intellectual	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		51,370	42,246	-	93,616	103,841

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Not applicable
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	Not applicable
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	Not applicable
Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	Not applicable

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1		-	-
Government grant 2		-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled Not applicable

Please give details of other forms of Not applicable

Note 5 **Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.	Not applicable
Please provide details of any unfulfilled	Not applicable
Please give details of other forms of other	Not applicable

Note 6 Expenditure

	Analysis of expenditure	Unrestricted £	Restricted £	Endowmen £	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social	-	-	-	-	-
	Staging fundraising events	-	-	-	-	120
	Fundraising agents	544	-	-	544	379
	Operating charity shops	3,402	-	-	3,402	4,594
	Operating a trading company undertaking non-	-	-	-	-	-
	Advertising, marketing, direct mail and publicity	80	-	-	80	-
	Start up costs incurred in generating new	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities	230	-	-	230	445
	Investment management costs:	-	-	-	-	-
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	4,256	-	-	4,256	5,538
Expenditure on charitable activities	Approved Beekeeping Projects	-	82,015		82,015	88,996
	Assessment Visits	-	727		727	4,599
	Other Expenditure	150	-		150	3,702
	Total expenditure on charitable activities	150	82,742	-	82,892	97,297
Separate material item of expense	Administration	11,393	-	-	11,393	11,625
	Audit, Accountancy and Legal Fees	13	-	-	13	14
		-	-	-	-	-
		-	-	-	-	-
	Total	11,406	-	-	11,406	11,639
Other	Bank Charges	327	-	-	327	262
	Office and administrative overheads	5,080	-	-	5,080	3,505
	Sundry items of Expense	-	-	-	-	576
	Trustee and volunteer expenses	2,531	-	-	2,531	1,086
		-	-	-	-	-
	Total other expenditure	7,938	-	-	7,938	5,429
TOTAL EXPENDITURE		23,750	82,742	-	106,492	119,903

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Projects in Fiji	Training and support for beekeeping projects		0	0	0
Projects in Ghana	Training and support for beekeeping projects		10,873	10,873	20,722
Projects in India	Training and support for beekeeping projects		0	0	0
Projects in Kenya	Training and support for beekeeping projects		11,995	11,995	22,368
Projects in Malawi	Training and support for beekeeping projects		9,141	9,141	1,312
Projects in Nigeria	Training and support for beekeeping projects		12,739	12,739	13,629
Projects in Rwanda	Training and support for beekeeping projects		6,363	6,363	342
Projects in Sierra Leone	Training and support for beekeeping projects		7,633	7,633	8,011
Projects in Tanzania	Training and support for beekeeping projects		1,361	1,361	6,621
Projects in Uganda	Training and support for beekeeping projects		17,306	17,306	20,672
Projects in Zambia	Training and support for beekeeping projects		5,481	5,481	4,007
Other					
Total			82,892	82,892	97,684

Prior year expenditure on charitable activities can be analysed as follows:	Not applicable
Within the expenditure items above the following items	Not applicable
Where sums originally denominated in foreign	Not applicable

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For	For resale	
	£	£	£	£	£
Charitable activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Other trading activities:					
Opening	-	706	-	-	-
Added in period	-	3,565	-	-	-
Expensed in period	-	- 3,402	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**869**	**-**	**-**	**-**
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	**-**	**-**	**-**	**-**	**-**
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

None

18.3 Additional note

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Trade debtors	-	-	-	-	-	-
Prepayments and accrued income						
BBKA	120	-	120	-	-	-
Other debtors (amounts due from subsidiary undertakings)						
HMRC: Gift Aid	2,394	3,990	6,384	1,699	2,278	3,977
Just Giving	155	2,626	2,781	267	830	1,097
PayPal Giving Fund	253	-	253	-	-	-
Virgin Giving	-	-	-	3	-	3
Total	**2,922**	**6,616**	**9,538**	**1,969**	**3,108**	**5,077**

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Trade debtors	-	-	-	-	-	-
Prepayments and accrued income	-	-	-	-	-	-
Other debtors	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year						Amounts falling due after more than one year					
	This year			Last year			This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£	£	£	£	£	£	£
Accruals for grants payable	-	-	-	-	-	-	-	-	-	-	-	-
Bank loans and overdrafts	-	-	-	-	-	-	-	-	-	-	-	-
Trade creditors	-	-	-	-	-	-	-	-	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-	-	-	-	-	-	-	-	-
Accruals and deferred income	-	-	-	-	-	-	-	-	-	-	-	-
Taxation and social security	-	-	-	-	-	-	-	-	-	-	-	-
Other creditors	70	3,333	3,403	1,888	10,327	12,215	-	-	-	-	-	-
Total	70	3,333	3,403	1,888	10,327	12,215	-	-	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year			Last year		
	£	£	£	£	£	£
Balance at the start of the reporting period			-			-
Amounts added in current period			-			-
Amounts released to income from previous periods			-			-
Balance at the end of the reporting period			-			-

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	*The risk of debtor default is very low given that the debtors are Just Giving (who have now paid most of what is owed), HMRC for estimated gift aid, Virgin Giving and Paypal giving fund*
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	*Not applicable*

Note 24 Cash at bank and in hand

	This year			Last year		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Short term cash investments (less than 3 months maturity date)	-	-	-	-	-	-
Short term deposits	-	-	-	-	-	-
Cash at bank and on hand *	122,292	- 29,431	92,861	141,567	- 22,392	119,175
Other	-	-	-	-	-	-
Total	122,292	- 29,431	92,861	141,567	- 22,392	119,175

* excludes transfers between unrestricted and restricted funds held in bank accounts

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The charity's three debtors are: HMRC for Gift Aid, Just Giving, and PayPal all of which we deem to be at low risk of defaulting
25.2 Please give details of the amount of change in the fair value of	No change, creditors are valued at the level

Note 27 **Charity funds**

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers see note 27.3 £	Gains and losses £	Fund balances carried forward £
Projects in Cameroon	R	Training and support for beekeeping projects in these Countries	6,145	-	-	-		6,145
Projects in Fiji	R		-	-	-	-		-
Projects in Ghana	R		-	4,397	- 10,873	14,363		7,887
Projects in India	R		-	-	-	-		-
Projects in Kenya	R		-	6,378	- 11,995	8,612		2,995
Projects in Malawi	R		1,715	7,425	- 9,141	1		-
Projects in Nepal			1,600	-	-	-		1,600
Projects in Nigeria	R		-	2,000	- 12,739	12,174		1,435
Projects in Rwanda	R		1,160	3,501	- 6,363	2,089		387
Projects in Sierra Leone	R		-	3,288	- 7,633	4,345		-
Projects in Tanzania	R		-	-	- 1,211	1,608		397
Projects in Uganda	R		-	12,123	- 17,306	12,266		7,083
Projects in Zambia	R		3,727	60	- 5,481	1,694		-
Beekeepers for Life	R	Training and support for women beekeepers	-	3,075	-	-		3,075
Other funds (balancing figure)	N/a	N/a	-	-	-	-		-
		Total Funds as per balance sheet	14,347	42,247	- 82,742	57,152	-	31,004

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	Bees abroad accounts to all income and expenditure, assets and liabilities in sterling

Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Projects in Cameroon	R	Training and support for beekeeping projects	6,120	25	-	-	-	6,145
Projects in Fiji	R		-	-	-	-	-	-
Projects in Ghana	R		4,579	6,114	- 20,396	9,703	-	-
Projects in India	R		-	-	-	-	-	-
Projects in Kenya	R		1,992	2,003	- 22,368	18,373	-	-
Projects in Malawi	R		3,027	-	- 1,312	-	-	1,715
Projects in Nepal	R		-	1,600	-	-	-	1,600
Projects in Nigeria	R		2,441	2,549	- 13,566	8,576	-	-
Projects in Rwanda	R		1,503	-	- 343	-	-	1,160
Projects in Sierra Leone	R		-	6,859	- 8,012	1,153	-	-
Projects in Tanzania	R		-	2,366	- 6,621	4,255	-	-
Projects in Uganda	R		5,533	13,430	- 20,672	1,709	-	-
Projects in Zambia	R		-	7,734	- 4,007	-	-	3,727
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			25,195	42,680	- 97,297	43,769	-	14,347

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	To cover expenditure on projects covered by a restricted fund where restricted income was insufficient	57,152
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
All restricted funds	Tp promote locally appropriate beekeeping to enable participants to generate income to enhance their livelihoods, alleviate poverty and improve their quality of life.	

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)	TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	**Legal authority (eg order, governing document)**	**Amounts paid or benefit value**					
		This year					**Last year**
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia payment	Other	TOTAL	
		£	**£**	**£**	**£**	**£**	**£**
We record here any payments paid to trustees to reimbures expense incurred or to support the costs of projects they manage. All three manage beekeeping projects in Africa.							
Richard Ridler - Expenses, e.g. travel and accomodation					298	298	1,111
Richard Ridler - Fundraising Expenses					54	54	119
Richard Ridler - Beekeeping Project Costs					1,603	1,603	8,861
Richard Ridler - Shop purchases						0	193
Adebisi Adekunle - Beekeeping Project Costs					12,244	12,244	8,834
Keith Lomax - Companies House Registration					13	13	
Neil Brent - Beekeeping Project Costs						0	242
					14,212	**14,212**	**19,360**

Please give details of why remuneration or other employment benefits were paid.	Not applicable
Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.	Not applicable
If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the	Not applicable
State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.	Not applicable

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)	***FALSE***

Type of expenses reimbursed	**This year**	**Last year**
	£	**£**
Travel	298	887
Subsistence		0
Accommodation		199
Other (please specify):		
Telephone		25
TOTAL	298	1,111

Please provide the number of trustees reimbursed for	**3**

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)	***TRUE***

Name of the trustee or related party	**Relationship to charity**	**Description of the transaction(s)**	**Amount**	**Balance at period end**	**Provision for bad debts at period end**	**Amounts written off during reporting period**
			£	**£**	**£**	**£**
None						
None						
None						
None						

In relation to the transactions above, please provide the terms and	Not applicable
For any related party, please provide details of any guarantees given or received.	Not applicable