

**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 through 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	<p>We are proud of the fact that almost 90% of our income is spent in country on projects.</p> <p>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.</p> <p>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.</p> <p>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.</p>

### 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: <ul style="list-style-type: none"> <li>- Individuals including those closely associated with the work of the charity.</li> <li>- UK Beekeeping Associations</li> <li>- On line fundraising initiatives</li> <li>- Various small grants.</li> </ul>
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)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

None
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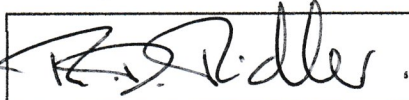
## Other optional information

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## 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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## **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 EM Giles

Date: 29<sup>th</sup> 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)

		Guidance	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
Recommended categories by activity			£	£	£	£	£
Income (Note 3)			F01	F02	F03	F04	F05
<b>Income and endowments from:</b>							
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	-	-	-	-	-
<b>Total</b>	(Notes 6)	S07	51,370	42,246	-	93,616	103,841
<b>Expenditure</b>							
<b>Expenditure on:</b>							
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
<b>Total</b>		S12	23,748	82,743	-	106,491	119,903
<b>Net income/(expenditure) before tax for the reporting period</b>		S13	27,622	- 40,497	-	- 12,875	- 16,062
Tax payable		S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>		S15	27,622	- 40,497	-	- 12,875	- 16,062
Net gains/(losses) on investments		S16	-	-	-	-	-
<b>Net income/(expenditure)</b>		S17	27,622	- 40,497	-	- 12,875	- 16,062
<b>Extraordinary items</b>		S18	-	-	-	-	-
<b>Transfers between funds (note 27.1)</b>		S19	- 57,152	57,152	-	-	-
<b>Other recognised gains/(losses):</b>							
Gains and losses on revaluation of fixed assets for the charity's own use		S20	-	-	-	-	-
Other gains/(losses)		S21	-	-	-	-	-
<b>Net movement in funds</b>		S22	- 29,530	16,655	-	- 12,875	- 16,062
<b>Reconciliation of funds:</b>							
Total funds brought forward (note 27.2)		S23	98,395	14,347	-	112,742	128,804
<b>Total funds carried forward</b> (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
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
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
<b>Total current assets</b>		B10	126,085	22,815	-	103,270	124,958
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	70	3,333	-	3,403	12,216
<b>Net current assets/(liabilities)</b>		B12	126,015	26,148	-	99,867	112,742
<b>Total assets less current liabilities</b>		B13	126,015	26,148	-	99,867	112,742
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
Gross Transfers Between Funds (Note 27.1)			- 57,152	57,152		-	
<b>Total net assets or liabilities</b>		B16	68,863	31,004	-	99,867	112,742
<b>Funds of the Charity</b>							
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					
<b>Total funds</b>		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.

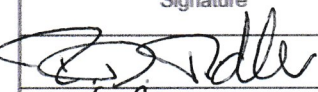

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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
	30/8/21
	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\* ☒  
No\* ☐ \* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	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 with the price paid per item on the latest invoice.
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	
<i>(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.</i>	

## 1.4 Changes to accounting estimates

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

Yes\* ☒  
No\* ☐ \* -Tick as appropriate

*Please disclose:*

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

*Please disclose:*

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

**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		
<i>Adjustments:</i>		

Fund balance as restated

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

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

Previous period net income/(expenditure) as restated

## Note 2

## Accounting policies

## 2.2 INCOME

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
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<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
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	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).	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Legacies</b>	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	The charity has received government grants in the reporting period	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
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<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
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	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	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'.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	The charity has incurred expenditure on support costs.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes*	No*	N/a*						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Settlement of insurance claims</b>	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Investment gains and losses</b>	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.	<table> <tr> <th>Yes*</th><th>No*</th><th>N/a*</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes*	No*	N/a*	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes*	No*	N/a*						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						



**Note 2 Accounting policies**

**2.3 EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	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.	Yes*	No*	N/a*
		✓		
<b>Governance and support costs</b>	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.	Yes*	No*	N/a*
		✓		
<b>Grants with performance conditions</b>	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 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.	Yes*	No*	N/a*
				✓
<b>Grants payable without performance conditions</b>	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.	Yes*	No*	N/a*
				✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
<b>Provisions for liabilities</b>	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	Yes*	No*	N/a*
		✓		

**2.4 ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.  The depreciation rates and methods used are disclosed in note 14.	Not applicable		
		Yes*	No*	N/a*
				✓
<b>Intangible fixed assets</b>	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.	Yes*	No*	N/a*
				✓
<b>Heritage assets</b>	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.	Yes*	No*	N/a*
				✓
<b>Investments</b>	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	Yes*	No*	N/a*
				✓
<b>Stocks and work in progress</b>	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.	Yes*	No*	N/a*
				✓
<b>Debtors</b>	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.	Yes*	No*	N/a*
		✓		
<b>Current asset investments</b>	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 less 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.	Yes*	No*	N/a*
			✓	

**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	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	-	-	-	-	-
		-	-	-	-	-
	<b>Total expenditure on raising funds</b>	<b>4,256</b>	<b>-</b>	<b>-</b>	<b>4,256</b>	<b>5,538</b>
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
	<b>Total expenditure on charitable activities</b>	<b>150</b>	<b>82,742</b>	<b>-</b>	<b>82,892</b>	<b>97,297</b>
Separate material item of expense	Administration	11,393	-	-	11,393	11,625
	Audit, Accountancy and Legal Fees	13	-	-	13	14
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>11,406</b>	<b>-</b>	<b>-</b>	<b>11,406</b>	<b>11,639</b>
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
		-	-	-	-	-
	<b>Total other expenditure</b>	<b>7,938</b>	<b>-</b>	<b>-</b>	<b>7,938</b>	<b>5,429</b>
<b>TOTAL EXPENDITURE</b>		<b>23,750</b>	<b>82,742</b>	<b>-</b>	<b>106,492</b>	<b>119,903</b>

## 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					
<b>Total</b>			<b>82,892</b>	<b>82,892</b>	<b>97,684</b>

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	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	706	-	-	-
<i>Added in period</i>	-	3,565	-	-	-
<i>Expensed in period</i>	-	3,402	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	869	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

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		
	Unrestrict ed	Restrict ed	Total	Unrestrict ed	Restrict ed	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
<b>Total</b>	<b>2,922</b>	<b>6,616</b>	<b>9,538</b>	<b>1,969</b>	<b>3,108</b>	<b>5,077</b>

*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		
	Unrestrict ed	Restrict ed	Total	Unrestrict ed	Restrict ed	Total
	£	£	£	£	£	£
Trade debtors	-	-	-	-	-	-
Prepayments and accrued income	-	-	-	-	-	-
Other debtors	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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		
	Unrestr icted	Restric ted	Total	Unrestr icted	Restric ted	Total	Unrestr icted	Restric ted	Total	Unrestr icted	Restricte d	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	-	-	-	-	-	-
<b>Total</b>	<b>70</b>	<b>3,333</b>	<b>3,403</b>	<b>1,888</b>	<b>10,327</b>	<b>12,215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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**

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

This year			Last year		
£	£	£	£	£	£
		-			-
		-			-
		-			-
		-			-



**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	-	-	-	-	-	-
<b>Total</b>	<b>122,292</b>	<b>- 29,431</b>	<b>92,861</b>	<b>141,567</b>	<b>- 22,392</b>	<b>119,175</b>

\* 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	-	-	-	-		-
<b>Total Funds as per balance sheet</b>			<b>14,347</b>	<b>42,247</b>	<b>- 82,742</b>	<b>57,152</b>	<b>-</b>	<b>31,004</b>

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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
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**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	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>25,195</b>	<b>42,680</b>	<b>- 97,297</b>	<b>43,769</b>	<b>-</b>	<b>14,347</b>

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	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	To 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 reimburse 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 accommodation					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
<b>TOTAL</b>	<b>298</b>	<b>1,111</b>

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