

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



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

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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 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.

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		

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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 all our project is in country. This is achieved because our UK based partnership managers are volunteers.</p> <p>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.</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.</p> <p>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	<p>Following the success of the appointment of a fundraiser, 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.</p> <p>The implementation of new systems for accounting and project management was commenced and a new donor care system was implemented.</p>
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.
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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)

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Exemptions from disclosure

Reason for non-disclosure of key personnel details

None

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)

	
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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.



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
			£ F01	£ F02	£ F03	£ F04	£ F05
Income	(Note 3)						
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
Company No

1108464
5333054

Section B Balance sheet

	Guidance Note		Unrestricted funds £ F01	Restricted funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ 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.


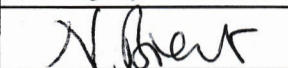
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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;

Disclosure of any uncertainties that make the going concern assumption doubtful;

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.

The Charity has substantial reserves in its bank accounts

Not applicable

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) 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*



No*

* -Tick as appropriate

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*



No*

* -Tick as appropriate

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 prior 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

(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

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

(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		
<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

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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).

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

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'.

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.

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Volunteer help

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

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 2

Accounting policies

2.3 EXPENDITURE AND LIABILITIES

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.	Yes*	No*	N/a*
		✓		
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.	Yes*	No*	N/a*
		✓		
		Yes*	No*	N/a*
				✓
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.	Yes*	No*	N/a*
				✓
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.	Yes*	No*	N/a*
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
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	Yes*	No*	N/a*
		✓		
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.	Yes*	No*	N/a*
		✓		
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.	Yes*	No*	N/a*
				✓
	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.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
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.	Yes*	No*	N/a*
				✓
	They are valued at cost.	Yes*	No*	N/a*
				✓
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.	Yes*	No*	N/a*
				✓
	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*
				✓
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.	Yes*	No*	N/a*
				✓
	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.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
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.	Yes*	No*	N/a*
		✓		
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 less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
			✓	
	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

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:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	2,361	-	-	-
<i>Added in period</i>	-	254	-	-	-
<i>Expended in period</i>	-	1,554	-	-	-
<i>Stock Revaluation</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	1,061	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
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		
	Unrestr cted	Restrict ed	Total	Unrestr cted	Restrict ed	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		
	Unrestr cted	Restrict ed	Total	Unrestr cted	Restrict ed	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		
	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	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

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 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		
	Unrestric ted	Restricted	Total	Unrestricte d	Restrict ed	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

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

Yes*	No*
	✓

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

Section C

Notes to the accounts

(cont)

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

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	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	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	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.							
John Daffern - Expenses, e.g. travel and accommodation					108	108	
Kay Williams - Expenses, e.g. travel and accommodation					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 accommodation					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