



2024 Annual Report

www.beesabroad.org

Bees Abroad 2024 Report and Accounts

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The Accounts

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2024 Trustees' Annual Report



Report is for the period of **01 January 2024 - 31 December 2024**

Charity Name: **Bees Abroad**

Registered Charity in England and Wales: **No. 1108464**

Address: **The Keepers, Symn Lane, Wotton Under Edge, Glos. GL12 7BD, UK**

Objectives and Activities

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

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

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

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

Operating Model

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

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

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

Achievements and Performance

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

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

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

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

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

Financial Review

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

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

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

Our Reserves Policy

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

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

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

Additional Information on our Finances

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

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

Structure, Governance & Management

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

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

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

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

Our Organisational Structure

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

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

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

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

Our Trustees

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


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


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

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

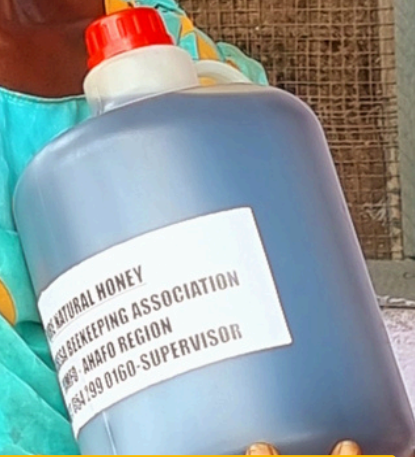
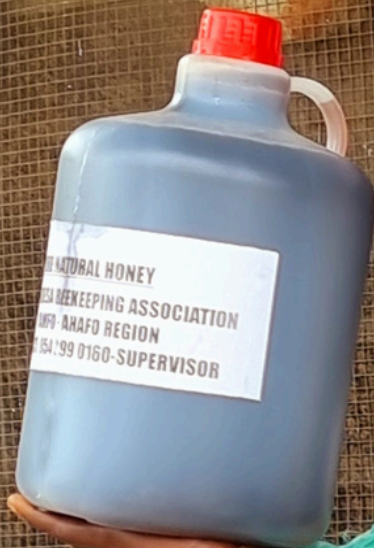
Declarations

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

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

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

GLSS8



Community Empowerment Through Sustainable Beekeeping 2024 Case Studies

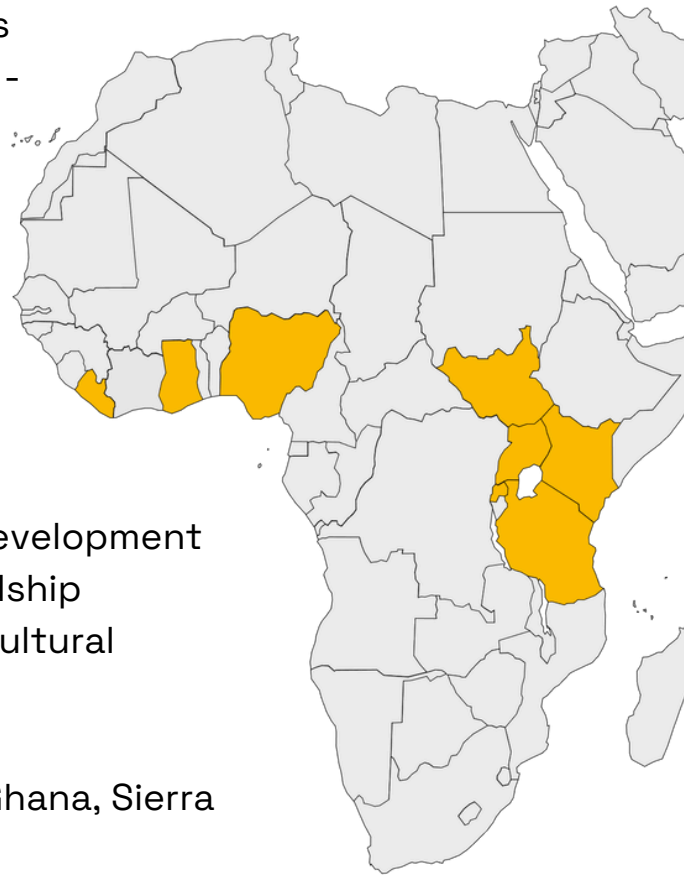
Bees Abroad in 2024

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

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

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

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



“

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

- Mrs Kobusheshe Pamela, Uganda

”



NIGERIA

PROGRESS AND ACCOMPLISHMENTS

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

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

EXCEL BEEKEEPERS: TREE PLANTING

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



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

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

SLOW FOOD BEEKEEPERS: A GROWING MOVEMENT

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

“In a bid to strengthen the Slow Food Nigeria Network, four spokespersons from the Bees Abroad Nigeria Slow Food Network have successfully completed the [Slow Food] organised Academy Training Support.

These dedicated individuals are now set to implement various projects across Nigeria, promoting sustainable food practices and empowering local communities.”

-Mr Elijah Asade

PROFILES ON THE FOUR SPOKESPERSONS AND THEIR PROJECTS

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

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

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

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

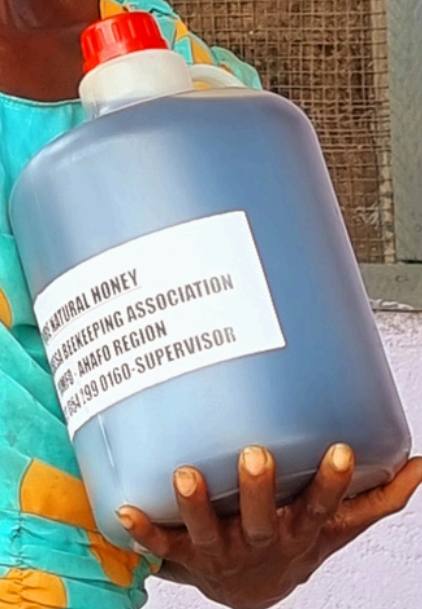
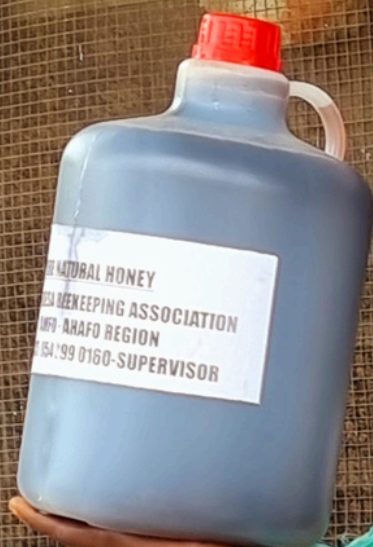
3: Mr. Nurudeen Olayinka Sanusi - Promoting Endangered Indigenous Leafy Vegetables in Yewa North Ogun State

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

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

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

Photo: Mrs. Afuape awarded with a certificate on horticulture



GHANA

PROGRESS AND ACCOMPLISHMENTS

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

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

LOCALLY APPROPRIATE, CLIMATE FRIENDLY HIVE INNOVATION

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



Photo: Neem sticks ready for hive building

THE PROBLEM

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

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

THE SOLUTION

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

NEEM STICK AND BASKET HIVES

Neem stick hives

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



Basket hives

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

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



SIERRA LEONE

PROGRESS AND ACCOMPLISHMENTS

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

You helped support our 'Trees for Bees' initiative.

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

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

REPORT FROM OUR PARTNERSHIP MANAGER FOR SIERRA LEONE

5th March 2025

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

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



Photo: Kefire

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

-Kefire, one of our lead farmers



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

40,000 TREES

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

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



TANZANIA

PROGRESS AND ACCOMPLISHMENTS



Photo: Artisans of mamaHive holding beeswax from local beekeepers

SETTING UP MAMAHIVE

Empowering women with albinism

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

From zero to kick-off

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

KICKING OFF WITH AMBITION

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

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



Photo: MamaHive at the Artisan Fair in Dar es Salaam



Thank you!

Thank you for supporting us to
make all this happen.

www.beesabroad.org

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

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



INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEES ABROAD

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

Responsibilities and basis of report

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

It is my responsibility to:

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Name	Esther Giles
Signed	
Date	14 th September 2025



Statement of Financial Activities

For the Year Ended 31 December 2024

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



Statement of Balances as at 31 December 2024

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

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

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



Note 1: Basis of preparation

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

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

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

1.2 Going concern

Bees Abroad is able to continue as a going concern:

- (a) The Charity has substantial reserves in its bank accounts
- (b) Bees Abroad are not aware of any uncertainties that make the going concern assumption doubtful

1.3 Change of accounting policy

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

1.4 Changes to accounting estimates

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

1.5 Material prior year errors

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

1.6 Audit

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP

Note 2: Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

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

2.2 INCOME

(a) Recognition of income

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

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

(b) Offsetting

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

(c) Grants and donations

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

(d) Legacies

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

(e) Government grants

The charity has not received government grants in the reporting period

(f) Tax reclaims on donations and gifts

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

(g) Contractual income and performance related grants

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

(h) Donated goods

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

Charity Commission Accounts: Notes



Charity No 1108464
Company No 5333054

(i) **Donated services and facilities**

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

(j) **Support costs**

The charity has incurred expenditure on support costs.

(k) **Volunteer help**

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

(l) **Income from interest, royalties and dividends**

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

(m) **Income from membership subscriptions**

The charity has not levied a membership subscription in this accounting period.

(n) **Settlement of insurance claims**

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

(o) **Investment gains and losses**

Not applicable

2.3 EXPENDITURE AND LIABILITIES

(a) **Liability recognition**

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

(b) **Governance and support costs**

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

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

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

(d) **Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation will be recognised.

(e) **Redundancy cost**

The charity is not liable for any redundancy payments.

(f) **Deferred income**

No material item of deferred income has been included in the accounts.

(g) **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

(h) **Provisions for liabilities**

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

(i) **Basic financial instruments**

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

2.4 ASSETS

(a) **Tangible fixed assets for use by charity**

There are no tangible fixed assets used by the charity

(b) **Intangible fixed assets**

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

(c) **Heritage assets**

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

Yes*

(d) **Investments**

The charity has no fixed asset investments in quoted shares, traded bonds and similar investments

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

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

(f) **Debtors**

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

(g) **Current asset investments**

The charity has cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

Yes*

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Not applicable

Charity Commission Accounts: Notes



Charity No 1108464
Company No 5333054

Note 3: Analysis of income received

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

All income in 2024 was unrestricted except for:

Donations and legacies where the donor has requested spend in a specified project or group of projects

Gift Aid on the above

General grants provided by government/other charities for a specified project or group of projects

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

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

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

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

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

Charity Commission Accounts: Notes



Charity No 1108464
Company No 5333054

Note 4: Analysis of Expenditure

Analysis of expenditure

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

Other information:

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

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

Note 5: Stocks

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

Charity Commission Accounts: Notes



Charity No 1108464
Company No 5333054

Note 6: Debtors and prepayments

	2024			2023		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Trade debtors						
Other debtors (amounts due from subsidiary undertakings)						
Big Give Foundation	12,500	-	12,500	-	-	-
Goosebec Trust	2,500	-	2,500	11,250	-	11,250
HMRC: Gift Aid	7,947	3,039	10,986	9,535	4,263	13,798
Just Giving	19	-	19	4	-	4
Stripe	36	-	36	536	-	536
The Coles-Medlock Foundation	-	-	-	10,000	-	10,000
Total	23,002	3,039	26,041	31,325	4,263	35,588
	23002	3039	26041			

Prior Year Adjustment to Debtors

HMRC: Gift Aid (ORIGINAL)	7,947	3,039	10,986	7,834	4,108	11,942
Additional Gift Aid - 2020	-	-	-	178	62	240
Additional Gift Aid - 2021				249	-	249
Additional Gift Aid - 2022				859	93	952
Additional Gift Aid - 2023				415	-	415
Sub-total adjustment to Gift Aid				1,701	155	1,856
HMRC: Gift Aid (ADJUSTED)	7,947	3,039	10,986	9,535	4,263	13,798

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

Note 7: Creditors and accruals

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

7.1 Analysis of creditors: Amounts falling due within one year

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

Prior Year Adjustment to Creditors

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

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

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

Note 9: Cash at bank and in hand

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

Note 10: Fair value of assets and liabilities

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

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

Charity Commission Accounts: Notes



Charity No 1108464
Company No 5333054

Note 10.1: Movements in funds 2024

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

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

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

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

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

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

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

Charity Commission Accounts: Notes



Charity No 1108464
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Prior Year Adjustments - Movements in funds tables 10.1 and 10.2:

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

Three questions were asked in the review:

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

Equity brought forward, income, expenditure and use of unrestricted funds was examined by date

These changes can be complex but the following time related rule was followed for adjustments.

The total adjustment was split over years as follows:

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

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

Summary Adjustments

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

Note 11: Adjustments to 2023 Balance Sheet

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

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

Charity Commission Accounts: Notes



Charity No 1108464
Company No 5333054

Note 12: Transactions with trustees and

12.1 Trustee remuneration and benefits

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

12.2 Trustees' expenses

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

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

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

12.3 Transaction(s) with related parties

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