

SHROPSHIRE BEEKEEPERS ASSOCIATION
REPORT OF THE TRUSTEES AND STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Registered Charity Number 1164389

TRUSTEES' REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

The Trustees submit their report and receipts and payments account for the year ended 30 September 2025.

Structure, governance and management

The Charity is governed by a Constitution dated 10 November 2015, a copy of which is available from the Secretary.

A minimum of three Trustees are required by the Constitution and there is no upper limit on the number that can be appointed. The Trustees are elected at the AGM to serve for a period of three years. One third of their number retire, in rotation, at each AGM. Additional Trustees can be appointed during the year and any so appointed must retire at the next AGM and if eligible seek re-election. Trustee appointments during the year are not counted as part of the number retiring by rotation.

A Committee is appointed at the AGM to assist the Trustees in the running of the Association and it meets monthly with a number of the Trustees. The members of the Committee are not Trustees and whilst they may express their opinion on the management of the Association they have no vote in deciding on the formal policies adopted. These policies are the sole responsibility of the Trustees.

The Trustees appoint one of their number to be Chair and appoint one of their number to be responsible for finance. This person may also be Treasurer but this is not a requirement. They also appoint the Secretary, Treasurer, Membership Secretary and Delegate to the British Beekeepers' Association ('BBKA') Annual Meeting as Officers of the Association. The Officers are not required to be Trustees.

The Trustees who served during the year were:

Glynn Williams (Chair until 15 March 2025)

John Adams (Chair from 15 March 2025)

Sir Anthony Rigby – Oswestry branch representative

Mark Newman

Will Jones (appointed 15 March 2025)

Yvonne Harris acted as Treasurer for this financial year.

Objectives of the Charity

The objectives of the Charity are set out in the Constitution and are to promote and further the activity of beekeeping.

Activities of the Charity

On 30 September 2025 there were 331 active members of the Association.

The Association has successfully run a number of training courses again this year, including tutorial sessions for selected BBKA modules, Microscopy, Skep making, Beginners courses and Taster days. As a result, it has trained 32 new beekeepers, and provided more hands-on experience/ at the apiary . The Association has also confirmed dates for next year's courses and

has been taking bookings since November 2025. Income from the tutorial sessions is used to expand the Association's library.

The Association hosted a number of meetings over the winter period covering many aspects of beekeeping for all levels of experience. Members of adjacent beekeeping associations are welcome to attend these meetings.

The Association has continued to provide Beginners Courses for the charity Food Behind Bars at HMP Stoke Heath to introduce prisoners to beekeeping.

The Association gives talks to various groups and also attends a number of local events and shows to promote beekeeping and the environmental importance of pollinators in general.

Visits to the apiary site by members of the public continues to increase and requests for tours continue to be received. These visits provide us with the opportunity to explain the importance of bees and beekeeping. Donations received from the public contribute to ongoing improvements to the site facilities and environment. For the third year running we opened the Apiary in May for World Bee Day, numbers of visitors have increased year on year.

Income from our shop which sells both to members and the public continues to support development of the apiary site.

During the year we have been awarded grants from Shrewsbury Town Council and Severn Trent Community Trust. These grants have been used to complete the restoration of the walkways and create a display area. We also received a grant from the NFU Mutual Insurance which will be used to improve access for wheelchair users. Since the year end, we have received grants from the Bill Longmore Foundation Trust and the Veolia Environmental Trust. The latter to convert the existing toilet to provide facilities for disabled members and visitors and replace the septic tank. The former has been used to buy microscopy equipment and to make further site improvements.

In November, the Association was given the King's Award for Voluntary Service, the highest award a local voluntary group can receive in the UK and equivalent to an MBE. The Trustees are proud and honoured for the Association to have received this award which recognises the phenomenal effort of the Association's volunteers. The citation for the Award was as follows:

"Shropshire Beekeepers Association works to promote the craft of beekeeping, supporting beekeepers and training new beekeepers to care for and enjoy honey."

In June, we were presented with the Award by the Lord Lieutenant of Shropshire at an event at the apiary attended by members and supporters.

For the third year running we have been classed as "Outstanding" by the RHS Heart of England in Bloom It's Your Neighbourhood Awards. The awards are judged on Community Engagement, Environmental Awareness and Gardening. For the second year we also achieved a perfect 100%.

Financial Review

The Association has adopted the accruals-based accounting methodology and this year's financial statements are the first prepared using these principles. Accordingly, the comparative figures for the year ended 30 September 2024 have been restated from a cash to an accruals basis.

The Income and Expenditure account shows a surplus for the year of £27,978 and the Association held cash funds of £48,947 on 30 September 2025, with additional fixed term cash investments of £10,000. These funds are held to cover anticipated expenditure and to continue improvements to the Nobold Lane site. As required by the Constitution, the association must retain at least sufficient funds to cover anticipated fixed expenditure in the coming 12 months.

Membership income for the year has decreased by 8% due to a smaller number of members renewals this year. This income includes membership provided as part of some of our courses.

Sales of consumables also decreased by 10% but contributed a profit (after taking stock movements into account) of £12,766.

Donations income from visitors decreased by 51% but income overall increased as a result of a donation from National Farmers' Union of £7,899. This donation will be used to develop a pathway through the orchard area of the site.

Training courses generated a surplus of £9,561 as a result of volunteers generously donating their time to run and manage these events. Our work with Food Behind Bars contributed £4,000 to this surplus.

The Gift Aid reclaim of £2,108 was submitted before the financial year-end but was not received until October and November 2025 for the Shropshire and Oswestry branches respectively. This amount is included in the year-end Debtors figure.

Since the year-end, the following activities have taken place:

- A donation of £5,000 has been received from the Longmore Trust. This will be used to fund equipment for the newly-founded Microscopy group and cladding for the Association's shop.
- Grant funding from Veolia has been confirmed for the replacement of the septic tank and development of a disabled toilet facility.

Risk Management

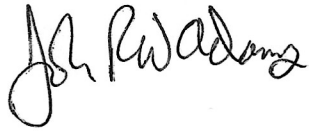
The Association has a number of risk management policies in place which are reviewed in a regular basis and the Trustees consider whether any additional systems and procedures are required to mitigate any further risks identified.

Statement of Trustees' Responsibility

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 enable the Trustees to prepare financial statements for each financial period in the form of a Statement of Financial Activities and Balance Sheet.

The Trustees are responsible for keeping accounting records and to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention of fraud and other irregularities.

This report, on pages 2 to 15, has been approved by the Trustees' and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'J Adams', written in a cursive style.

J Adams

14 March 2026

SHROPSHIRE BEEKEEPERS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	Unrestricted funds	Restricted funds	Total funds	Year ended 30/09/24 restated £
		£	£	£	£
Incoming resources					
Subscriptions		10,891	-	10,891	11,880
Gift Aid		2,108	-	2,108	2,569
Donations		9,283	-	9,283	2,827
Course and entry fees		11,939	-	11,939	8,748
Investments		899	-	899	901
Consumable sales		35,950	-	35,950	39,891
Event income		<u>2,981</u>	<u>-</u>	<u>2,981</u>	<u>905</u>
Total		74,051	-	74,051	68,720
Resources expended					
BBKA capitation and bee disease insurance		7,490	-	7,490	8,791
Apiary and maintenance costs		3,249	-	3,249	8,527
Room hire and member's events		811	-	811	1,193
Event costs		2,936	-	2,936	-
Consumables purchases		23,184	-	23,184	26,616
Course costs		2,378	-	2,378	1,329
Trade shows		-	-	-	238
Honorariums		150	-	150	150
Insurance		1,796	-	1,796	1,762
Donations		75	-	75	255
PR and marketing		470	-	470	-
General administrative costs		2,106	-	2,106	795
Depreciation		<u>1,428</u>	<u>-</u>	<u>1,428</u>	<u>1,180</u>
Total		46,073	-	46,073	50,836
Net income		27,978	-	27,978	17,884
Reconciliation of funds					
Total funds brought forward		<u>118,080</u>	<u>(1,000)</u>	<u>117,080</u>	<u>99,196</u>
Total funds carried forward		<u>146,058</u>	<u>(1,000)</u>	<u>145,058</u>	<u>117,080</u>

SHROPSHIRE BEEKEEPERS ASSOCIATION

BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Note	Unrestricted funds £	Restricted funds £	Total this year £	Last year restated £
Fixed assets					
Tangible assets		63,368	-	63,368	47,303
Investment assets		10,029	-	10,029	29
Heritage assets		<u>15,388</u>	<u>-</u>	<u>15,388</u>	<u>11,002</u>
Total fixed assets		88,785	-	88,785	58,334
Current assets					
Stock of consumables		13,138	-	13,138	13,737
Debtors		10,712	-	10,712	4,666
Cash at bank and in hand		<u>48,947</u>	<u>-</u>	<u>48,947</u>	<u>43,481</u>
Total current assets		72,797	-	72,797	61,884
Creditors: amounts falling due within one year		11,324	1,000	12,324	3,138
Net current assets		<u>61,473</u>	<u>(1,000)</u>	<u>60,473</u>	<u>58,746</u>
Total net assets		<u>150,258</u>	<u>(1,000)</u>	<u>149,258</u>	<u>117,080</u>
Funds of the Charity					
Restricted income funds		-	(1,000)	(1,000)	(1,000)
Unrestricted funds		146,058	-	146,058	118,080
Revaluation reserve		<u>4,200</u>	<u>-</u>	<u>4,200</u>	<u>-</u>
		<u>150,258</u>	<u>(1,000)</u>	<u>149,258</u>	<u>117,080</u>

The financial statements and related notes were approved by the Trustees on 14 March 2026

SHROPSHIRE BEEKEEPERS ASSOCIATION

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2025

Accounting policies

Basis of preparation

These financial statements are prepared on a going concern basis, under the historical cost convention, as modified by the recognition of certain heritage assets measured at fair value.

Income

Membership income received is recognised in the financial year to which the membership relates.

Training income is recognised in the financial year in which the first day of each training course falls.

Income in respect of other services provided and retail sales is recognised when, and to the extent that, performance occurs and is measured at the fair value of the consideration receivables.

Where income is received for a specific activity which is to be delivered in a subsequent financial year, that income is deferred.

Expenditure

Expenditure on goods and services is recognised when, and to the extent that they have been received, and is measured at the fair value of those goods and services.

Expenditure is recognised in operating expenses except where it results in the creation of a non-current asset such as property, plant and equipment.

Investment assets

Investment assets are stated at cost.

Tangible fixed assets

Tangible assets, other than heritage assets, are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs.

Depreciation on assets is calculated, using the straight-line method, to allocate the depreciable amount to their residual values over their estimated useful lives as follows:

- Leasehold property: over the shorter of 30 years and the remaining lease period
- Plant and machinery: 5 years
- Fixtures and fittings: 5 years.

Heritage assets are stated at fair value and are revalued at the end of each reporting period.

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Assets under construction

Assets under construction are stated at cost. These assets are not depreciated until they are available for use and are reviewed for impairment at each reporting date.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to sell. Stocks are recognised as an expense in the period in which the related revenue is recognised.

Cost is determined on the first-in, first-out (FIFO) method and includes the purchase price, including taxes and duties and transport and handling directly attributable to bringing the stock to its present location and condition.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

Analysis of income

Donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Donations	9,283	-	9,283	2,827
Gift Aid	<u>2,108</u>	<u>-</u>	<u>2,108</u>	<u>2,569</u>
Total	11,391	-	11,391	5,396

Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Subscriptions	10,891	-	10,891	11,880
Course and entry fees	11,939	-	11,939	8,748
Event income	<u>2,891</u>	<u>-</u>	<u>2,891</u>	<u>905</u>
Total	25,721	-	25,721	21,533

Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Consumables sales	<u>35,950</u>	<u>-</u>	<u>35,950</u>	<u>38,891</u>
Total	35,950	-	35,950	38,891

Investment income

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Interest	899	-	899	901

Analysis of Expenditure

Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Membership activities	8,301	-	8,301	9,984
Course costs	2,378	-	2,378	1,329
Apiary maintenance	756	-	756	2,281
Trade shows	-	-	-	238
Event costs	2,936	-	2,936	-
PR and marketing	470	-	470	-
Honorarium	150	-	150	150

Expenditure on trading activities

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Consumables cost of sales	23,184	-	23,184	26,616

Other expenditure

	Unrestricted funds £	Restricted funds £	Total funds £	Prior year £
Insurance	1,796	-	1,796	1,762
Administration costs	2,106	-	2,106	-
Premises costs	3,249	-	3,249	6,246
Donations	75	-	75	255
Depreciation	1,428	-	1,428	1,180

Tangible Fixed Assets

Cost or valuation

	Leasehold improvements £	Apiary equipment £	Plant and machinery £	Fixtures and fittings £	Assets under construction £	Total £
At beginning of year	41,786	16,000	1,220	2,793	1,200	61,799
Additions	12,335	-	370	870	3,918	17,493
Disposals	-	-	-	-	-	-
At end of year	<u>54,121</u>	<u>16,000</u>	<u>1,590</u>	<u>3,663</u>	<u>5,118</u>	<u>79,292</u>

Depreciation

	Leasehold improvements £	Apiary equipment £	Plant and machinery £	Fixtures and fittings £	Assets under construction £	Total £
At beginning of year	12,369	-	724	2,603	-	15,696
Depreciation	866	-	198	364	-	1,528
Disposals	-	-	-	-	-	-
At end of year	<u>13,235</u>	<u>-</u>	<u>922</u>	<u>2,967</u>	<u>-</u>	<u>17,324</u>

Net book value

	Leasehold improvements £	Apiary equipment £	Plant and machinery £	Fixtures and fittings £	Assets under construction £	Total £
At beginning of year	29,417	16,000	496	190	1,200	47,303
At end of year	40,886	16,000	668	696	5,118	63,368

Heritage assets

Cost or valuation

	Trophies £	Library £	Total £
At beginning of year	8,448	2,554	11,002
Additions	-	185	185
Disposals	-	-	-
Revaluation	<u>4,202</u>	<u>-</u>	<u>4,202</u>
At end of year	<u>12,650</u>	<u>2,739</u>	<u>15,389</u>

Trophies are revalued at the end of each reporting period based on the silver price and weight of each trophy.

Depreciation and impairments

	Trophies £	Library £	Total £
At beginning of year	-	-	-
Depreciation	-	-	-
Disposals	-	-	-
At end of year	<u>-</u>	<u>-</u>	<u>-</u>

Investment assets

Analysis of investments

	Cash & cash equivalents £	Other £	Total £
Carrying (fair) value at beginning of year	-	29	29
Additions	10,000	-	10,000
Disposals	-	-	-
Impairments	<u>-</u>	<u>-</u>	<u>-</u>
At end of year	<u>10,000</u>	<u>29</u>	<u>10,029</u>

The Association holds 29 shares in Beecraft Limited with a cost of £29.

Current year

	Cost less impairment £
Cash or cash equivalents	10,000
Other	<u>29</u>
Grand total	<u>10,029</u>

Last year

	Cost less impairment £
Other	<u>29</u>
Grand total	<u>29</u>

Stocks

Other trading activities

	For resale £
Opening	14,745
Added in period	21,577
Expenses in period	(23,184)
Impaired	<u>-</u>
Closing	<u>13,138</u>

Debtors

Analysis of debtors

	This year £	Last year £
Trade debtors	6,663	3,599
Prepayments	4,049	1,000

Creditors and accruals

Analysis of creditors and accruals

	This year £	Last year £
Trade creditors	3,859	976
Accruals and deferred income	8,465	784

Deferred income is for membership subscriptions received in advance and grant income for development projects not yet complete.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	784	-
Amounts added in current period	4,242	784
Amounts released from prior periods	<u>(784)</u>	<u>-</u>
Balance at the end of the reporting period	<u>4,242</u>	<u>784</u>

Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	48,947	43,481

Charity funds

Movements during current period

Fund names	Type	Purpose and restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Unrestricted	U	Unrestricted reserves	118,080	74,051	46,073	-	146,058
Restricted	R	Grant received towards leasehold improvements not yet completed	1,000	-	-	-	1,000

Movements during previous period

Fund names	Type	Purpose and restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Unrestricted	U	Unrestricted reserves	100,196	68,720	50,836	-	118,080
Restricted	R	Grant received towards leasehold improvements not yet completed	-			1,000	1,000

Transfers between funds current year

	Reason for transfer	Amount £
Between restricted and unrestricted funds	No transfers	-

Transfers between funds previous year

	Reason for transfer	Amount £
Between restricted and unrestricted funds	Grant received towards leasehold improvements not yet completed	1000

Transactions with trustees*This year*

The Charity has provided Trustees with payments for goods provided to the Charity as listed below:

Name of Trustee	Legal Authority	Other £	Total £
William Jones	Governing document	623	623

The goods provided are considered by the Trustees to be of better quality than those provided by the Charity's usual suppliers and provided at a cost to allow the Charity to generate a profit.

Last year

None of the trustees were paid any remuneration or received any other benefits from an employment with the Association. Neither were the trustees been reimbursed expenses for fulfilling their duties.

Trustees' expenses*This year*

	This year £	Last year £
Travel	60	-

Last year

None of the trustees were reimbursed expenses for fulfilling their duties.

Transactions with related parties*This year*

Name of Trustee or Related Party	Relationship to Charity	Amount £
Focus Environmental Ltd	One of directors is son of William Jones	131

The goods provided by Focus Environmental Ltd were provided to the Charity at cost price on their normal trading terms.

Last year

There were no related party transactions.



CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Shropshire Beekeepers Association

On accounts for the year
ended

30 September 2025

Charity no
(if any)

1164389

Set out on pages

2 to 15

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/9/2024

Responsibilities and
basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

S. Alexander

Date:

20/02/2026

Name:

Simon Alexander

Relevant professional
qualification(s) or body
(if any):

FCA – ICAEW

Address:

2 Vache Mews, Vache Lane

Chalfont St Giles

Bucks HP8 4UT

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NONE