

REGISTERED CHARITY NUMBER: 1165736

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 September 2022
for
London Beekeepers' Association CIO

London Beekeepers' Association CIO
Contents of the Financial Statements
for the Year Ended 30 September 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 10
Detailed Statement of Financial Activities	11

Report of the Trustees
for the Year Ended 30 September 2022

The trustees present their report with the financial statements of the charity for the year ended 30 September 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote the craft of beekeeping, including education of its members and interested members of the general public.

Significant activities

The association undertook significant educational activities during the year including promotional and teaching activities for assessments and examinations conducted by the British Beekeeping Association.

We intended to participate in a variety of public events including having a presence at community shows but were unable to undertake these activities due to the Covid 19 pandemic.

We undertook a project with School Food Matters (S.F.M.), Registered Charity No. 1134094. S.F.M.'s mission is to teach children about food and to improve children's access to healthy, sustainable food. We participated in their Honey Bee Project by:

1. Sending beekeepers into London schools to discuss the importance of honey bees and other pollinators in human food production;
2. Hosting visits from London schools to our teaching apiaries at Holland Park and Mudchute, London Docklands to demonstrate the management of honey bee colonies;
3. Leading beekeeping taster days for London school teachers to help incorporate pollinating insects into the curriculum and as a potential step forward towards schools hosting honey bee colonies for educational purposes.

We continued with our Pollinator Grant initiative and made 2 grants, totalling £1,373 to 2 non-profit making entities during the year.

We would also like to acknowledge the generous support of Rock 'N' Roll Rescue Camden, Registered Charity No. 1162829 which generously donated £500 to us from the proceeds of their music charity shop sales (2021: £1,000).

Public benefit

The association made representations to public and political entities during the year regarding the plight of pollinator insects and other related matters of public benefit.

Volunteers

All activities are undertaken by volunteers. Such volunteers are, themselves, beekeepers but also freely give of their time and bring a variety of personal skills and attributes for the benefit of the charity in achieving its charitable objectives.

FINANCIAL REVIEW

Reserves policy

The policy is to hold at least 12 months expenditure in unrestricted reserves.

Going concern

The charity has surplus funds and is, in the opinion of the trustees, a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165736

Report of the Trustees
for the Year Ended 30 September 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

57 High Street
South Norwood
London
SE25 6EF

Trustees

R Glassborow
D Hankins
H Nichols
Dr A Slingsby
E Hodges
T Sutton
S Saville
Ms A McGeoch
S Kennon
Dr W Fry

Chairperson
Treasurer
Education Officer
Membership
Mentoring
Apiaries
Development
Events Officer

Resources

- appointed 6.12.21

Independent examiner

Isa Kwok
Flat C
16/F Block 3
Site 4 Palm Mansions
Kowloon
Hong Kong

Approved by order of the board of trustees on 3 April 2023 and signed on its behalf by:



R Glassborow - Trustee

Independent Examiner's Report to the Trustees of
London Beekeepers' Association CIO

Independent examiner's report to the trustees of London Beekeepers' Association CIO

I report to the charity trustees on my examination of the accounts of the London Beekeepers' Association CIO (the Trust) for the year ended 30 September 2022.

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').

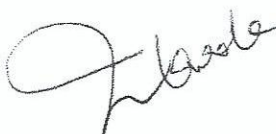
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Isa Kwok
Flat C
16/F Block 3
Site 4 Palm Mansions
Kowloon
Hong Kong

Date: 13-04-2023

Statement of Financial Activities
for the Year Ended 30 September 2022

		30.9.22 Unrestricted fund £	30.9.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	18,860	27,187
Other trading activities	3	13,399	2,769
Investment income	4	<u>363</u>	<u>408</u>
Total		32,622	30,364
 EXPENDITURE ON			
Charitable activities			
Other		5,904	6,685
Apiary and storage costs		8,655	5,014
Grants to institutions		3,016	1,688
Venue hire and events		2,619	250
Other		<u>3,200</u>	<u>3,106</u>
Total		23,394	16,743
 NET INCOME		9,228	13,621
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>91,223</u>	<u>77,602</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>100,451</u></u>	<u><u>91,223</u></u>

London Beekeepers' Association CIO

Balance Sheet
At 30 September 2022

	Notes	30.9.22 Unrestricted fund £	30.9.21 Total funds £
FIXED ASSETS			
Tangible assets	7	1,670	4,520
CURRENT ASSETS			
Prepayments and accrued income		-	4,800
Cash in hand		<u>101,240</u>	<u>84,452</u>
		101,240	89,252
CREDITORS			
Amounts falling due within one year	8	<u>(2,459)</u>	<u>(2,549)</u>
NET CURRENT ASSETS		<u>98,781</u>	<u>86,703</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>100,451</u>	<u>91,223</u>
NET ASSETS		<u>100,451</u>	<u>91,223</u>
FUNDS			
Unrestricted funds	9	<u>100,451</u>	<u>91,223</u>
TOTAL FUNDS		<u>100,451</u>	<u>91,223</u>

The financial statements were approved by the Board of Trustees on 3 April 2023 and were signed on its behalf by:



H Nichols -Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The charity purchases sundry equipment consisting of small items such as beehive parts and accessories for used in its apiaries. The trustees are of the opinion that it is not meaningful to carry such small value items and consumables on the charity balance sheet and the policy is to write these off as part of apiary costs during the year of purchase.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
---------------------	---------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

Included within Donations and legacies is £1,466 Gift Aid claims received on member subscriptions and donations (2021: £1,574).

Donations from members includes £3,889 (2021: £4,873) received from members on behalf of the British Beekeepers Association and Bee Diseases Insurance premiums. These are paid over in their entirety to the respective 3rd parties on behalf of our members and the same amounts included as outgoings.

Included within donations is £9,150 (2021: £15,850) from School Food Matters, Registered Charity No.1134094, for our participation in its Honeybee Project.

Included within donations is £500 from Rock 'N' Roll Rescue Camden, Registered Charity No. 1162829.

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

3. OTHER TRADING ACTIVITIES

	30.9.22	30.9.21
	£	£
Merchandise income	4,099	2,539
Member services	<u>9,300</u>	<u>230</u>
	<u>13,399</u>	<u>2,769</u>

4. INVESTMENT INCOME

	30.9.22	30.9.21
	£	£
Deposit account interest	<u>363</u>	<u>408</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	27,187
Other trading activities	2,769
Investment income	<u>408</u>
Total	30,364
EXPENDITURE ON	
Charitable activities	
Other	6,685
Apiary and storage costs	5,014
Grants to institutions	1,688
Venue hire and events	250
Other	<u>3,106</u>
Total	16,743
NET INCOME	<u>13,621</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
RECONCILIATION OF FUNDS	
Total funds brought forward	77,602
TOTAL FUNDS CARRIED FORWARD	<u>91,223</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 October 2021 and 30 September 2022	<u>11,423</u>
DEPRECIATION	
At 1 October 2021	6,903
Charge for year	<u>2,850</u>
At 30 September 2022	<u>9,753</u>
NET BOOK VALUE	
At 30 September 2022	<u>1,670</u>
At 30 September 2021	<u>4,520</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Other creditors	<u>2,459</u>	<u>2,549</u>

9. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	91,223	9,228	100,451
TOTAL FUNDS	<u>91,223</u>	<u>9,228</u>	<u>100,451</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,622	(23,394)	9,228
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>32,622</u>	<u>(23,394)</u>	<u>9,228</u>

Comparatives for movement in funds

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
Unrestricted Funds			
General fund	77,602	13,621	91,223
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>77,602</u>	<u>13,621</u>	<u>91,223</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	30,364	(16,743)	13,621
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>30,364</u>	<u>(16,743)</u>	<u>13,621</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.10.20 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	77,602	22,849	100,451
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>77,602</u>	<u>22,849</u>	<u>100,451</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>62,986</u>	<u>(40,137)</u>	<u>22,849</u>
TOTAL FUNDS	<u><u>62,986</u></u>	<u><u>(40,137)</u></u>	<u><u>22,849</u></u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2022.

Detailed Statement of Financial Activities
for the Year Ended 30 September 2022

	30.9.22 £	30.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,695	16,975
Subscriptions	5,276	5,339
3rd party subscriptions collected	<u>3,889</u>	<u>4,873</u>
	18,860	27,187
Other trading activities		
Merchandise income	4,099	2,539
Member services	<u>9,300</u>	<u>230</u>
	13,399	2,769
Investment income		
Deposit account interest	<u>363</u>	<u>408</u>
Total incoming resources	32,622	30,364
EXPENDITURE		
Charitable activities		
Sundries	372	602
Bank charges	390	295
Professional fees	673	435
Storage costs	3,551	3,251
Apiary running costs	5,104	1,763
Speaker fees	580	480
Venue hiring	2,219	250
3rd party subscriptions paid	3,889	4,873
Course costs	364	-
Show costs	36	-
Grants to institutions	<u>3,016</u>	<u>1,688</u>
	20,194	13,637
Other		
Depreciation of tangible fixed assets	2,850	2,856
Support costs		
Governance costs		
Independent examiner fee	<u>350</u>	<u>250</u>
Total resources expended	23,394	16,743
Net income	<u><u>9,228</u></u>	<u><u>13,621</u></u>