

REGISTERED CHARITY NUMBER: 1165736

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2023  
for  
London Beekeepers' Association CIO

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

London Beekeepers' Association CIO

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for the Year Ended 30 September 2023

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The trustees present their report with the financial statements of the charity for the year ended 30 September 2023. 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) (issued on 2 October 2019).

## **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 participated in a variety of public events including having a presence at community shows.

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 1 grant, totalling £1,075 to 1 non-profit making entity 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 £1,000 to us from the proceeds of their music charity shop sales (2022: £1,000).

The charity incurred exceptional expenditure in training 3 of its own members together with several other members of home counties beekeeping associations in connection with locating and dealing with the Asian Hornet, *Vespa velutina*, which has now arrived in the U.K. and is a direct threat to honey bees and other pollinating insects.

### **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. No volunteers, including trustees, are paid for their services.

## **FINANCIAL REVIEW**

### **Financial position**

The charity incurred a £8,491 deficit for the year (2022: £9,228 surplus). This was due to income from our activities being reduced and additional training costs being incurred for the training of members to deal with the problem of the Asian Hornet, a non native invasive species which has now established in the U.K. and a direct threat to native honey bee species.

### **Principal funding sources**

Principal funding sources are members subscriptions and course fees from courses offered to members of the public who are interested in becoming beekeepers.

London Beekeepers' Association CIO

Report of the Trustees

for the Year Ended 30 September 2023

**FINANCIAL REVIEW**

**Investment policy and objectives**

Investment policy is to hold surplus funds in short term interest bearing deposit accounts.

**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 a charitable incorporated organisation (C.I.O.) registered on 24th February 2016. It is governed by its governing document dated the same date.

The charity is recognised by HMRC for gift aid.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1165736

**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

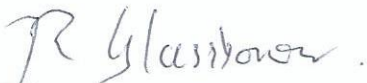
Chairperson  
Treasurer  
Education Officer  
Membership  
Mentoring  
Apiaries  
Development  
Events Officer

Resources

**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 4<sup>th</sup> March 2024 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 2023.

**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').

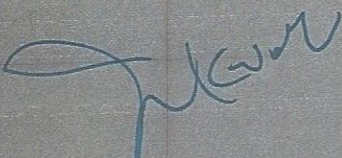
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

Date: .....

3 April 2024



London Beekeepers' Association CIO

Statement of Financial Activities  
for the Year Ended 30 September 2023

		30.9.23 Unrestricted fund £	30.9.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	13,352	18,860
Other trading activities	3	11,494	13,399
Investment income	4	<u>250</u>	<u>363</u>
<b>Total</b>		25,096	32,622
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Other			
Apiary and storage costs		11,748	5,904
Grants to institutions		12,269	8,655
Venue hire and events		1,075	3,016
		7,275	2,619
Other		<u>1,220</u>	<u>3,200</u>
<b>Total</b>		33,587	23,394
 <b>NET INCOME/(EXPENDITURE)</b>		 (8,491)	 9,228
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		 100,451	 91,223
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>91,960</u>	 <u>100,451</u>

The notes form part of these financial statements

London Beekeepers' Association CIO

Balance Sheet  
At 30 September 2023

		30.9.23 Unrestricted fund £	30.9.22 Total funds £
	Notes		
<b>FIXED ASSETS</b>			
Tangible assets	7	800	1,670
<b>CURRENT ASSETS</b>			
Cash in hand		92,298	101,240
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,138)	(2,459)
<b>NET CURRENT ASSETS</b>		<u>91,160</u>	<u>98,781</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>91,960</u>	<u>100,451</u>
<b>NET ASSETS</b>		<u>91,960</u>	<u>100,451</u>
<b>FUNDS</b>			
Unrestricted funds	9	<u>91,960</u>	<u>100,451</u>
<b>TOTAL FUNDS</b>		<u>91,960</u>	<u>100,451</u>

The financial statements were approved by the Board of Trustees on 4<sup>th</sup> March 2024 and were signed on its behalf by:



.....  
H Nichols -Trustee

Notes to the Financial Statements  
for the Year Ended 30 September 2023

**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
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**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 £1,496 Gift Aid claims received on member subscriptions and donations (2022: £1,466).

Donations from members includes £3,098 (2022: £3,889) 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 £3,000 (2022: £9,150) from School Food Matters, Registered Charity No.1134094, for our participation in its Honeybee Project.

Included within donations is £1,000 from Rock 'N' Roll Rescue Camden, Registered Charity No. 1162829.



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

**3. OTHER TRADING ACTIVITIES**

	30.9.23	30.9.22
	£	£
Merchandise income	4,899	4,099
Member services	<u>6,595</u>	<u>9,300</u>
	<u>11,494</u>	<u>13,399</u>

**4. INVESTMENT INCOME**

	30.9.23	30.9.22
	£	£
Deposit account interest	<u>250</u>	<u>363</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2023 nor for the year ended 30 September 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	18,860
Other trading activities	13,399
Investment income	<u>363</u>
<b>Total</b>	32,622
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Other	5,904
Apiary and storage costs	8,655
Grants to institutions	3,016
Venue hire and events	2,619
Other	<u>3,200</u>
<b>Total</b>	23,394
<b>NET INCOME/(EXPENDITURE)</b>	<u>9,228</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	91,223
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>100,451</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
<b>COST</b>	
At 1 October 2022 and 30 September 2023	<u>11,423</u>
<b>DEPRECIATION</b>	
At 1 October 2022	9,753
Charge for year	<u>870</u>
At 30 September 2023	<u>10,623</u>
<b>NET BOOK VALUE</b>	
At 30 September 2023	<u>800</u>
At 30 September 2022	<u>1,670</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.23 £	30.9.22 £
Other creditors	<u>1,138</u>	<u>2,459</u>

9. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	100,451	(8,491)	91,960
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>100,451</u>	<u>(8,491)</u>	<u>91,960</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2023

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,096	(33,587)	(8,491)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>25,096</u>	<u>(33,587)</u>	<u>(8,491)</u>

Comparatives for movement in funds

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

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

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

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	91,223	737	91,960
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>91,223</u>	<u>737</u>	<u>91,960</u>

**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 £
<b>Unrestricted funds</b>			
General fund	<u>57,718</u>	<u>(56,981)</u>	<u>737</u>
<b>TOTAL FUNDS</b>	<u><u>57,718</u></u>	<u><u>(56,981)</u></u>	<u><u>737</u></u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2023.



Detailed Statement of Financial Activities  
for the Year Ended 30 September 2023

	30.9.23 £	30.9.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	5,248	9,695
Subscriptions	5,006	5,276
3rd party subscriptions collected	<u>3,098</u>	<u>3,889</u>
	13,352	18,860
<b>Other trading activities</b>		
Merchandise income	4,899	4,099
Member services	<u>6,595</u>	<u>9,300</u>
	11,494	13,399
<b>Investment income</b>		
Deposit account interest	<u>250</u>	<u>363</u>
<b>Total incoming resources</b>	25,096	32,622
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Sundries	615	372
Bank charges	334	390
Professional fees	144	673
Storage costs	4,165	3,551
Apiary running costs	8,104	5,104
Speaker fees	224	580
Venue hiring	5,764	2,219
3rd party subscriptions paid	3,098	3,889
Course costs	852	364
Show costs	515	36
Website and I.T.	465	-
Member training	7,012	-
Grants to institutions	<u>1,075</u>	<u>3,016</u>
	32,367	20,194
<b>Other</b>		
Depreciation of tangible fixed assets	870	2,850
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner fee	<u>350</u>	<u>350</u>
<b>Total resources expended</b>	33,587	23,394
<b>Net (expenditure)/income</b>	<u>(8,491)</u>	<u>9,228</u>