

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 September 2024  
for  
London Beekeepers' Association CIO

Isa Kwok  
Flat C  
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Kowloon  
Hong Kong

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Report of the Trustees  
for the Year Ended 30 September 2024

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024. 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 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 Battersea Park, Brockwell 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 £1,500 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 (2023: £1,000).

The charity incurred exceptional expenditure in 2023 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. No such exceptional expenditure has been incurred during the current year.

### **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 £3,881 surplus for the year (2023: £8,491 deficit). This was due to expenditure from our activities being reduced

### **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 2024

**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**

Sharon Bassey Appointed 8 November 2023  
Luke Whyatt Appointed 6 November 2024  
W Bunker Appointed 8 November 2024  
R Glassborow  
D Hankins  
H Nichols  
Dr A Slingsby Resigned 8 November 2024  
E Hodges  
T Sutton  
S Saville  
Ms A McGeoch  
S Kennon Resigned 8 November 2024  
Dr W Fry Resigned 8 November 2024

**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 7 JULY 2025 and signed on its behalf by:

  
S Bassey - 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 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 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: ..3 July 2025.....

London Beekeepers' Association CIC

Statement of Financial Activities  
for the Year Ended 30 September 2024

		30.9.24 Unrestricted fund £	30.9.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	15,863	13,352
Other trading activities	3	10,301	11,494
Investment income	4	<u>1,303</u>	<u>250</u>
<b>Total</b>		<b>27,467</b>	<b>25,096</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Other		7,011	11,748
Apiary and storage costs		7,127	12,269
Grants to institutions		1,647	1,075
Venue hire and events		6,524	7,275
Other		<u>1,276</u>	<u>1,220</u>
<b>Total</b>		<b>23,585</b>	<b>33,587</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>3,882</b>	<b>(8,491)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>91,960</b>	<b>100,451</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>95,842</u></b>	<b><u>91,960</u></b>

The notes form part of these financial statements

London Beekeepers' Association CIO

Balance Sheet  
At 30 September 2024

		30.9.24 Unrestricted fund £	30.9.23 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	1,099	800
<b>CURRENT ASSETS</b>			
Debtors		6,173	-
Cash in hand		89,637	92,298
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,067)	(1,138)
<b>NET CURRENT ASSETS</b>		<u>94,743</u>	<u>91,160</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		95,842	91,960
<b>NET ASSETS</b>		<u>95,842</u>	<u>91,960</u>
<b>FUNDS</b>	9		
Unrestricted funds		95,842	91,960
<b>TOTAL FUNDS</b>		<u>95,842</u>	<u>91,960</u>

The financial statements were approved by the Board of Trustees on 7 JULY 2025 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
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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 £1,361 Gift Aid claims received on member subscriptions and donations (2023: £1,496).

Donations from members includes £3,322 (2023: £3,098) 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 £6,000 (2023: £3,000) 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 2024

3. OTHER TRADING ACTIVITIES

	30.9.24	30.9.23
	£	£
Merchandise income	2,801	4,899
Member services	<u>7,500</u>	<u>6,595</u>
	<u>10,301</u>	<u>11,494</u>

4. INVESTMENT INCOME

	30.9.24	30.9.23
	£	£
Deposit account interest	<u>1,303</u>	<u>250</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	13,352
Other trading activities	11,494
Investment income	<u>250</u>
<b>Total</b>	25,096
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Other	11,748
Apiary and storage costs	12,269
Grants to institutions	1,075
Venue hire and events	<u>7,275</u>
Other	<u>1,220</u>
<b>Total</b>	33,587
<b>NET INCOME/(EXPENDITURE)</b>	<u>(8,491)</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

RECONCILIATION OF FUNDS

Total funds brought forward

100,451

TOTAL FUNDS CARRIED FORWARD

91,960

7. TANGIBLE FIXED ASSETS

Plant and  
machinery  
£

COST

At 1 October 2023

11,423

Additions

1,225

At 30 September 2024

12,648

DEPRECIATION

At 1 October 2023

10,623

Charge for year

926

At 30 September 2024

11,549

NET BOOK VALUE

At 30 September 2024

1,099

At 30 September 2023

800

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

30.9.24

30.9.23

Other creditors

£

£

1,067

1,138

9. MOVEMENT IN FUNDS

Unrestricted funds

General fund

At 1.10.23  
£

Net movement  
in funds  
£

At 30.9.24  
£

91,960

3,882

95,842

TOTAL FUNDS

91,960

3,882

95,842

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

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	27,467	(23,585)	3,882
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>27,467</u>	<u>(23,585)</u>	<u>3,882</u>

Comparatives for 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>

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	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>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	100,451	(4,609)	95,842
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>100,451</u>	<u>(4,609)</u>	<u>95,842</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2024

**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>52,563</u>	<u>(57,172)</u>	<u>(4,609)</u>
<b>TOTAL FUNDS</b>	<u><u>52,563</u></u>	<u><u>(57,172)</u></u>	<u><u>(4,609)</u></u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 September 2024.



Detailed Statement of Financial Activities  
for the Year Ended 30 September 2024

	30.9.24 £	30.9.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,436	5,248
Subscriptions	3,105	5,006
3rd party subscriptions collected	<u>3,322</u>	<u>3,098</u>
	15,863	13,352
<b>Other trading activities</b>		
Merchandise income	2,801	4,899
Member services	<u>7,500</u>	<u>6,595</u>
	10,301	11,494
<b>Investment income</b>		
Deposit account interest	<u>1,303</u>	<u>250</u>
<b>Total incoming resources</b>	27,467	25,096
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Merchandise purchases	2,634	-
Sundries	529	615
Bank charges	310	334
Professional fees	194	144
Storage costs	4,879	4,165
Apiary running costs	2,248	8,104
Speaker fees	216	224
Venue hiring	2,608	5,764
3rd party subscriptions paid	3,322	3,098
Course costs	3,032	852
Show costs	690	515
Website and I.T.	-	465
Member training	-	7,012
Grants to institutions	<u>1,647</u>	<u>1,075</u>
	22,309	32,367
<b>Other</b>		
Depreciation of tangible fixed assets	926	870
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner fee	<u>350</u>	<u>350</u>
<b>Total resources expended</b>	23,585	33,587
<b>Net expenditure</b>	<u>3,882</u>	<u>(8,491)</u>

This page does not form part of the statutory financial statements

**This page does not form part of the statutory financial statements**