



THE LEEDS BEEKEEPERS' ASSOCIATION

BRANCH OF THE YORKSHIRE BEEKEEPERS' ASSOCIATION

AFFILIATED WITH THE BRITISH BEEKEEPERS' ASSOCIATION

Registered Charity No. 1175455

ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

LEEDS BEEKEEPERS’ ASSOCIATION
ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

Contents

TRUSTEES REPORT3

 Reference and administrative details3

 Objectives and Activities.....3

 Achievements and performance4

 Financial Review.....5

 Plans6

REPORT OF THE INDEPENDENT EXAMINER7

FINANCIAL STATEMENTS8

 Profit and loss account for the year ended 30 September 2023.....8

 Consolidated balance sheet.....9

 Notes to the financial statements10

TRUSTEES REPORT

Reference and administrative details

The Charity's name is Leeds Beekeepers' Association, also known as LBKA, and the principal address is Temple Newsam Park, Leeds, LS15 0EA.

The names of the Charity Trustees who served in the year and at 30 September 2023 are:

Clare McGettigan, Chair
Nathan Courtney, Vice Chair (appointed at AGM 30 November 2022)
William Elliott, Treasurer (appointed at AGM 30 November 2022)
Catherine Graham, Education Officer
Andrew Hebden, Shop Manager
Karen Gauldie, Colony Manager
David Haigh, Swarm co-ordinator
Angela Utley, Clubhouse Manager
Ann Chamley, Membership Officer (Appointed 9 May 2023)
Stefan Galek, Equipment Manager (Appointed 14 March 2023, resigned 30 September 2023)
Charles Barnes (Garden Manager) (Resigned 20 March 2023)

The following individuals retired at the AGM held 30 November 2022:

Michael Badger (Vice chairman)
Katey Slater (Treasurer)
Helen Lowry (Membership Secretary)
Steve Fox (Apiary manager)
Equipment manager (Duncan Brearley)

Structure, Governance & Management

Our governing document is our Constitution, adopted 26th October 2016 and last amended on 16 May 2023. We are registered as a Charitable Incorporated Organisation, and our trustees are appointed or reappointed at our Annual General meeting held in November with the filling of casual trustee vacancies between AGM's being appointed by a formal meeting of the Trustees.

Membership of LBKA is open to anyone interested in the craft of beekeeping in the Leeds area. Trustees oversee all the day to day running of the Association.

LBKA is part of Yorkshire Beekeepers Association, which in turn is part of British Beekeepers Association, to whom a fee is payable annually for each member. From the British Beekeepers Association, we receive third party insurance for members, assistance with educational material, newsletters and many other benefits. We also have ongoing contact with the National Bee Unit with regard to bee health.

Objectives and Activities

Our objectives are to promote the craft of beekeeping in all its aspects, with particular emphasis on helping our beekeepers and informing the wider public of the importance of bees. This we have achieved through:

- an extensive range of training courses;
- facilitating informal exchange of knowledge and ideas between members at regular social evenings and events;
- maintaining an apiary for practical training, provision of experience and allowing newer members to manage their bees under the watchful eye of more experienced beekeepers;

LEEDS BEEKEEPERS' ASSOCIATION
ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

- maintaining our observation hive so visitors to Temple Newsam Farm can safely view some frames of bees without the need for a beekeeper to be present; and
- in the community we have, as usual, providing a service to remove swarms of bees from gardens and property, and re-home them as appropriate.

Further details of our activities are set out below under Achievements and performance.

Throughout these activities we have had regard to the Charity Commission's guidance on public benefit.

Achievements and performance

Regular activities including education

Our regular activities have included:

- weekly meetings at our association apiary during the active beekeeping season;
- taster sessions – opportunities for the public to find out more about honeybees and get some hands-on experience handling bees. Over the course of summer 2023 we had 89 attendees at such courses;
- beginner beekeeper consisting of both theory and practical training. There were 22 attendees attending our 2022/3 winter beginners' course, 22 attending our weekend beginners' course and 22 attending our 2023/4 winter course;
- facilitating the supply to new beekeepers of nucleus colonies of bees from other members at a considerable discount to the open market prices and providing ongoing mentoring as the new beekeepers took responsibility for ownership and management of their colonies
- improver and continual education training sessions available for all members;
- supporting BBKA formal assessments e.g., Basic Assessment, Honeybee Health assessment;
- in-person and zoom winter talks; and
- trustee meetings in person.

Several members worked to continue the past practice of outreach events such as fulfilling schools' and other organisations' requests for speakers and demonstrations and assistance, viz:

- talks and demonstrations Pudsey South Royd School, Micklefield Cubs, Thorner Primary School, Channel 4 World bee day event, Middleton Primary School, Great Preston Cubs and Beavers, Kippax Little Adventurers, Gledhow Open day event Robin Hood Primary school in Carlton Wakefield;
- training and assistance to setting up an apiary in HM Prison at Wakefield;
- support to Yorkshire Beekeepers Association in promoting the public interest in bees and beekeeping at The Great Yorkshire Show in July 2023;
- at the Otley Science Festival, Old Courthouse, Otley ran a 'bee stall' which displayed a cut-away hive, photographs of bee parts, microscope slides of bee parts to be viewed through lenses and video clips of 'bee dances' and beekeeping activities;
- in a joint event between Leeds Beekeepers Association and the Canal & River Trust, celebrating World Bee Day - location Leeds Industrial Museum garden at Armley Mills, Leeds. 'Wonders of Honey Bees' were explained using the cut-away hive and photographs of bee parts, a series of talks throughout the day were given to small groups highlighting the bees' role as pollinators after which the attendees set about making wild flower seed bombs to either take home or drop beside the canal;
- the Annual Summer fete at St Peters Church, Birstall included a 'bee stall'. There was a full hive, complete with images of bees on the brood frames, beekeepers' tools, bee suits and other educational materials; and
- talks to local groups at allotments

LEEDS BEEKEEPERS' ASSOCIATION
ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023

Apiary

We have continued to invest time and monies improving our teaching apiary at Temple Newsam, Leeds. A storage area built in 2021 has proved a successful addition allowing us to demonstrate the storage and hygienic cleaning of hive boxes. We rearranged the and improved the hive stands to allow for easier access for inspections and for teaching. We continued to replace older hive boxes and spent a lot of time and effort improving the public area around the bee enclosure by clearing over-growth and continuing to replant.

Financial Review

Our income derives mostly from three sources:

- charges for educational courses,
- subscriptions from our members; and
- the proceeds of selling equipment to members. This activity is described as “the shop” and is directed towards buying in bulk to secure the benefits of bulk purchasing and passing on those benefits though selling to members at a very modest mark up.

Historically shop activities have been accounted for as if they were being carried out by a separate entity but there is only one legal entity and all activities are carried out through that entity.

The total revenue for the year ended 30 September 2023 was £42,458 (2022 - £39,226) and total expenditure net of interest received in the year was £33,806 (2022 - £33,375) giving a net surplus for the year of £8,652 (2022 - £5,851)

At 30 September 2023, LBKA had total reserves of £123,163 largely represented by cash in deposit and current accounts amount to £107,151. These reserves have been built up over several years with a view that they will be expended in either improving the existing apiary site and facilities or relocating. See the section below entitled “Plans”.

Further details of the financial performance are set out in the financial statements on pages 8 to 14 below.

Our subscription rates are reviewed annually at the AGM. Details of the rates applied for the year ended 30 September 2023 are:

Individual subscription	£33.00
Associate subscription	£12.00
Partner subscription	£19.00
Social subscription	£5.00
Junior subscription	£10.00
School subscription	£Nil

At the end of this financial year, our membership stood at:

Individual	219
Partner	11
Junior	1
Honorary -	1

Plans

The coming year will see us:

- Continue to support relevant outreach activities where we can, with a special emphasis on school events.
- Continue to improve our education programme where possible, with particular emphasis on retaining existing beekeepers and improving their knowledge and standards.
- Look for opportunities to further improve our training apiary with a particular focus on being able to offer more opportunities to educate the public about bees and beekeeping. This will require co-operation with Leeds City Council in the likely event of a planning request as well as the team at Temple Newsam farm
- Continue to invest in our training apiary to improve the learning experience for our members.

In the course of our activities, we continue to provide all necessary protective clothing and ensure full access for disabled people who have an interest in beekeeping.

We are thankful for the generous hours contributed by LBKA members, both Trustees and non-Trustees, working on running the Association and managing its apiary and shop activities, running and assisting in our educational courses and our outreach work. These have numbered around [30] individuals over the year.

Signed on behalf of the Charity's Trustees

Clare McGettigan

Chairman

REPORT OF THE INDEPENDENT EXAMINER

Independent examiner's report to the trustees of Leeds Beekeepers Association

I report to the trustees on my examination of the accounts of the Leeds Beekeepers Association ("LBKA") for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity trustees of LBKA 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 LBKA'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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the LBKA 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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Date: 6/11/2023

Name:

Mark Threlfall AFA MIPA

Four Accountancy
4 Tinshill Lane
Leeds
West Yorkshire
LS16 7AP

FINANCIAL STATEMENTS

Profit and loss account for the year ended 30 September 2023

		Year ended 30 September	
		2023	2022
	Note	£	£
Turnover	2	42,458	39,226
Cost of sales	3	(26,235)	(27,812)
		<hr/>	<hr/>
Gross profit		16,223	11,414
Other income:			
Bank interest received		1,418	330
		<hr/>	<hr/>
Profit before overhead expenditure		17,641	11,744
Overhead expenditure	4	(8,989)	(4,934)
		<hr/>	<hr/>
Net profit for the year	5	8,652	5,851
		<hr/>	<hr/>

Further details are provided in the notes to these financial statements on pages 10 to 14.

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

Consolidated balance sheet

		At at 30 September	
		2023	2022
	Note	£	£
Current assets			
Stocks and work in progress	6	17,275	9,554
Trade debtors	7	356	296
Cash at bank and in hand	8	107,151	105,836
		<hr/>	<hr/>
		124,782	115,686
Current liabilities			
Trade creditors	9	-	275
Accruals and deferred income	10	1,619	900
		<hr/>	<hr/>
		123,163	1,175
Net current assets		<hr/>	<hr/>
		123,163	114,511
Total assets less current liabilities		<hr/>	<hr/>
		123,163	114,511
Net assets		<hr/>	<hr/>
		123,163	114,511
Reserves			
Balance at beginning of year		114,511	108,660
Profit for the year		8,652	5,851
		<hr/>	<hr/>
Total reserves at end of year		123,163	114,511
		<hr/>	<hr/>

Further details are provided in the notes to these financial statements on pages 10 to 14.

Notes to the financial statements

1. Basis of preparation and accounting policies

In common with previous years, these financial statements are prepared on a receipts and payments basis in accordance with Charities Statement of Recommended Practice (FRS 102). Accordingly,

- no value is attributed in the balance sheet to the various items of equipment owned by Leeds Beekeepers Association such as equipment in the apiary, in the main building or held for lending out to members such as extraction equipment; and
- receipts for subscriptions and courses are recognised as income when the relevant monies are received and, for example, there is no deferral of recognition of income for courses not yet or only partially delivered at the financial year end.

However, provision has been made for all known financial liabilities and accruals and recognition given to shop sales supplied on or before 30 September 2023 but where the cash was received on or after 1 October 2023.

Stock in the shop held for resale is value at the lower of cost or net realisable value.

2. Turnover

Turnover for the year comprised

	Year ended 30 September	
	2023	2022
	£	£
Subscription income	6,065	6,215
Courses, taster day and talks income	9,660	6,582
Gift aid income	2,285	57
Sundry income	45	-
Donations received	107	1,026
Swarm Income	-	440
Nucs & honey sales	1,035	955
Shop sales	23,261	23,951
Total turnover	42,458	39,226

3. Cost of sales

Cost of sales comprised:

	Year ended 30 September	
	2023	2022
	£	£
Capitation fees	5,869	5,132
Shop cost of sales	20,366	22,680
	26,235	27,812

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

The costs of good sold by the shop has been calcuated as follows:

	Year ended 30 September	
	2023	2022
	£	£
Opening stock	9,554	9,142
Add Purchases in the year	28,086	23,092
Less Closing stock	(17,274)	(9,554)
Cost of goods sold	<u>20,366</u>	<u>22,680</u>

4. Overhead expenditure

Overhead expenditure comprised:

	Year ended 30 September	
	2023	2022
	£	£
Room hire	670	730
Speaker fees	400	229
Education costs	742	863
Telecommunication and data costs	144	45
Website costs	108	182
Accountancy costs	600	600
WebCollect costs	320	251
PayPal Charges	227	178
Credit card charges	398	420
General expenses	732	82
Apiary costs	2,272	2,313
Donations by LBKA	550	-
Smoker provision	300	-
Equipment – new generator	1,114	-
Fittings – shop and clubhouse	347	-
Bank charges	65	-
	<u>8,989</u>	<u>4,934</u>

The smoker provision is an allowance for the cost of replacement smokers for those supplied by the shop and potentially contaminated by asbestos.

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

5. Segmental analysis

Year ended 30 September 2023

	General	Apiary	Education	Shop	TOTAL
	£	£	£	£	£
Turnover	8,502	1,035	9,660	23,261	42,458
Cost of sales	(4,813)	-	(1,056)	(20,366)	(26,235)
Gross profit	3,689	1,035	8,604	2,895	16,223
Interest received	1,418	-	-	-	1,418
Overhead expenditure	(3,811)	(2,272)	(1,614)	(1,292)	(8,989)
Net profit	1,296	(1,237)	6,990	1,603	8,652

Year ended 30 September 2022

	General	Apiary	Education	Shop	TOTAL
	£	£	£	£	£
Turnover	7,738	955	6,582	23,951	39,226
Cost of sales	(5,132)	-	-	(22,680)	(27,812)
Gross profit	2,606	955	6,582	1,271	10,554
Interest received	330	-	-	-	330
Overhead expenditure	(1,767)	(2,313)	(1,092)	(721)	(4,934)
Net profit/(loss)	1,169	(1,358)	5,490	550	5,851

6. Stocks and work in progress

	At 30 September	
	2023	2022
	£	£
Stock and work in progress	17,275	9,554

Stocks and work in progress comprises stock of bee equipment held for resale.

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

7. Trade debtors

	At 30 September	
	2023	2022
	£	£
Trade debtors	356	296

Trade debtors at 30 September 2023 comprise amounts due from customers where the sale was recorded prior to that date but where payment was expected after that date. At 30 September 2022, the amount was internal to the organisation was due to the shop.

At 30 September 2023, the balance between the shop and the General activities was that the General activities "owed" the Shop £29,163 (2022 £27,614). In the context of the overall Leeds Beekeepers Association, these amounts are entirely internal. This is shown in the memorandum analysis of balance sheets shown in note [11 below].

8. Cash at Bank and in hand

	At 30 September	
	2023	2022
	£	£
Cash held in deposit accounts	97,053	70,635
Cash held in current accounts (inc PayPal)	9,988	34,754
Cash in hand	110	447
	<u>107,151</u>	<u>105,836</u>

9. Trade Creditors

	At 30 September	
	2023	2022
	£	£
Goods and services supplied but invoices settled after the year end	-	275

10. Accruals and deferred income

	At 30 September	
	2023	2022
	£	£
Accountancy charges	600	600
Provision for smoker replacement	300	-
YBKA subscriptions	576	-
Other	143	300
	<u>1,619</u>	<u>900</u>

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023

11. Balance sheets

In the annual accounts for the year ended 30 September 2022, the balance sheets of the shop and the remainder of the association were shown separately. The table show below shows how they have been consolidated for this year's report.

	General £	Shop £	Eliminations £	Consolidated £
Current assets				
Stock and work in progress		9,554		9,554
Trade debtors		296		296
Other debtors - LBKA		27,614	27,614	-
Cash at bank and in hand	91,460	14,376		105,836
	<u>91,460</u>	<u>51,840</u>		<u>115,686</u>
Current liabilities				
Trade creditors	103	172		275
Other creditors - Shop	27,614		27,614	-
Accruals and deferred income	600	300		900
	<u>28,317</u>	<u>472</u>		<u>1,175</u>
Net current assets	<u>63,143</u>	<u>51,368</u>		<u>114,511</u>
Total assets less current liabilities	<u>63,143</u>	<u>51,368</u>		<u>114,511</u>
Net assets	<u>63,143</u>	<u>51,368</u>		<u>114,511</u>
Capital account				
Balance at beginning of year	57,842	50,818		108,660
Profit for the year	5,301	550		5,851
Balance at end of year	<u>63,143</u>	<u>51,368</u>		<u>114,511</u>