



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 2024

LEEDS BEEKEEPERS' ASSOCIATION
ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

Contents

TRUSTEES REPORT	3
Reference and administrative details	3
Objectives and Activities	3
Achievements and performance	4
Financial Review	5
Plans	6
REPORT OF THE INDEPENDENT EXAMINER	7
FINANCIAL STATEMENTS	8
Profit and loss account for the year ended 30 September 2024	8
Consolidated balance sheet	9
Notes to the financial statements	10

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 2024 are:

Clare McGettigan, Chair
William Elliott, Treasurer
Catherine Graham, Education Officer
Andrew Hebden, Shop Manager
Karen Gauldie, Colony Manager
Angela Utley, Clubhouse Manager
Ann Chamley, Membership Officer
Steve Fox, Vice Chairman & Asian Hornet Co-ordinator -Appointed 29 November 2023
Michelle Fox, Equipment Manager - Appointed 29 November 2023
Helen Lowry Secretary - Appointed 29 November 2023
Andy Gowdy Swarm Co-ordinator – Appointed 29 November 2023

The following individuals retired as Trustees at the AGM held 29 November 2023:

Nathan Courtney
David Haigh

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;
- 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;

LEEDS BEEKEEPERS' ASSOCIATION
ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2024

- in the community we have, as usual, been providing a service to remove swarms of bees from gardens and property, and re-home them as appropriate. In the spring and summer of 2024, through the facility of a publicly available swarm telephone line, our swarm co-ordinator provided advice to over 230 members of the public and arranged for members to remove over 75 swarms;
- participating in national initiatives to monitor for the presence of Asian (Yellow legged) hornets which pose a threat to both honey bees and many other pollinators; and
- participating in national initiatives to monitor for the presence of other notifiable pests which could threaten the honey bee population.

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 2024 we had 80 attendees at such courses;
- beginner beekeeper consisting of both theory and practical training. There were 22 attendees attending our 2023/4 winter beginners' course, 21 attending our weekend beginners' course and 20 attending our 2024/5 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;
- continuous provision of an enclosed observation hive at the Association apiary (located in a public farm) during the beekeeping season; 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 – Gledhow Primary School, Grove Park Care Home, Asquith Primary School, Kirkstall Care Home, Aireview, Green Fair, The Organic Pantry, Sicklinghall Primary School, Goldsborough Primary School, Burnt Yates Primary school, Carr Manor School,
- support to Yorkshire Beekeepers Association in promoting the public interest in bees and beekeeping at The Great Yorkshire Show in July 2024;
- 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;
- information stalls at CAtCH in Harehills and Meanwood Valley Farm

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. This year our number of colonies expanded significantly and we were able to offer colonies for sale from our own apiary as well as our normal services of arranging supply of nucleus colonies from other members. We have also had a "bumper" honey harvest which we hope to sell over the coming months. 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.

The total revenue for the year ended 30 September 2024 was £52,221 (2023 - £42,458) and total expenditure net of interest received in the year was £45,096 (2023 - £33,806) giving a net surplus for the year of £7,125 (2023 - £8,652)

At 30 September 2024, LBKA had total reserves of £130,288 largely represented by cash and funds in deposit and current accounts amount to £121,005. 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 13 below.

Our subscription rates are reviewed annually at the AGM. Details of the rates applied for the year ended 30 September 2024 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	210
Partner	14
Junior	3
Honorary	1
Associate	3

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.

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. In the light of proposed parking charges at Temple Newsam, we shall consult members on their wishes regarding continuing to operate our apiary at this site or to finding an alternative site.
- Continue to invest in our training apiary to improve the learning experience for our members.

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, including the collection of swarms. These have numbered around 60 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 2024.

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: 4/11/2024

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 2024

		Year ended 30 September	
		2024	2023
	Note	£	£
Turnover	2	52,221	42,458
Cost of sales	3	(39,126)	(26,235)
		<hr/>	<hr/>
Gross profit		13,095	16,223
Other income:			
Bank interest received		2,808	1,418
		<hr/>	<hr/>
Profit before overhead expenditure		15,903	17,641
Overhead expenditure	4	(8,778)	(8,989)
		<hr/>	<hr/>
Net profit for the year	5	7,125	8,652
		<hr/>	<hr/>

Further details are provided in the notes to these financial statements on pages 10 to 13

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

Balance sheet

			At at 30 September	
	Note		2024 £	2023 £
Current assets				
Stocks and work in progress	6	11,144	17,275	
Trade debtors	7	118	356	
Cash at bank and in hand	8	121,005	107,151	
		<u>132,267</u>	<u>124,782</u>	
Current liabilities				
Accruals and deferred income	9	(1,979)	(1,619)	
			<u>(1,979)</u>	<u>(1,619)</u>
Net current assets				
			<u>130,288</u>	<u>123,163</u>
Total assets less current liabilities				
			<u>130,288</u>	<u>123,163</u>
Net assets				
			<u>130,288</u>	<u>123,163</u>
Reserves				
Balance at beginning of year			123,163	114,511
Profit for the year			7,125	8,652
Total reserves at end of year			<u>130,288</u>	<u>123,163</u>

Further details are provided in the notes to these financial statements on pages 10 to 13

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 2024 but where the cash was received on or after 1 October 2024.

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	
	2024	2023
	£	£
Subscription income	6,059	6,065
Courses, taster day and talks income	8,970	9,660
Gift aid income	887	2,285
Sundry income	80	45
Donations received	50	107
Swarm Income	-	-
Nucs & honey sales	1,490	1,035
Shop sales	34,685	23,261
Total turnover	52,221	42,458

3. Cost of sales

Cost of sales comprised:

	Year ended 30 September	
	2024	2023
	£	£
Capitation fees	5,463	5,869
Shop cost of sales	33,663	20,366
	39,126	26,235

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

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

	Year ended 30 September	
	2024	2023
	£	£
Opening stock	17,274	9,554
Add Purchases in the year	27,533	28,087
Less Closing stock	(11,144)	(17,275)
Cost of goods sold	<u>33,663</u>	<u>20,366</u>

4. Overhead expenditure

Overhead expenditure comprised:

	Year ended 30 September	
	2024	2023
	£	£
Room hire	632	670
Speaker fees	173	400
Education costs	978	742
Telecommunication and data costs	210	144
Website costs	130	108
Accountancy costs	600	600
WebCollect costs	230	320
PayPal Charges	218	227
Credit card charges	498	398
General expenses	761	732
Apiary costs	2,726	2,272
Donations by LBKA	-	550
Smoker provision	(117)	300
Equipment – new generator	-	1,114
– new extractor	1,144	-
Fittings – shop and clubhouse	-	347
Bank charges	95	65
Provision for Architect fees	500	-
	<u>8,778</u>	<u>8,989</u>

The smoker provision is an allowance for the cost of replacement smokers for those supplied by the shop and potentially contaminated by asbestos. This amount was settled in early October 2024 at £183, being £117 lower than the provision created in the 2023 accounts. An architect was engaged to assist in planning matters related to the development of the apiary. This work was suspended pending consideration of the impact of proposed parking charges at Temple Newsam and provision has been made for work carried out to the point of suspension.

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

5. Segmental analysis

Year ended 30 September 2024

	General	Apiary	Education	Shop	TOTAL
	£	£	£	£	£
Turnover	7,076	1,490	8,970	34,685	52,221
Cost of sales	(4,407)	-	(1,056)	(33,663)	(39,126)
Gross profit	2,669	1,490	7,914	1,022	13,095
Interest received	2,808	-	-	-	2,808
Overhead expenditure	(3,754)	(2,726)	(1,601)	(697)	(8,778)
Net profit	1,723	(1,236)	6,313	325	7,125

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

6. Stocks and work in progress

	At 30 September	
	2024	2023
	£	£
Stock and work in progress	11,144	17,275

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

LEEDS BEEKEEPERS' ASSOCIATION
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

7. Trade debtors

	At 30 September	
	2024	2023
	£	£
Trade debtors	118	356

Trade debtors at 30 September 2024 comprise amounts due from customers where the sale was recorded prior to that date but where payment was expected after that date.

8. Cash at Bank and in hand

	At 30 September	
	2024	2023
	£	£
Cash held in deposit accounts	94,859	97,053
Cash held in current accounts (inc PayPal)	26,070	9,988
Cash in hand	76	110
	<u>121,005</u>	<u>107,151</u>

9. Accruals and deferred income

	At 30 September	
	2024	2023
	£	£
Accountancy charges	600	600
Provision for smoker replacement	183	300
YBKA subscriptions	696	576
Provision for Architect re Apiary planning	500	-
Other	-	143
	<u>1,979</u>	<u>1,619</u>