

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2025  
FOR  
THE BRITISH BEEKEEPERS' ASSOCIATION**

HB&O Ltd  
Chartered Accountants and Statutory Auditor  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

# **THE BRITISH BEEKEEPERS' ASSOCIATION**

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# **THE BRITISH BEEKEEPERS' ASSOCIATION**

## **REPORT OF THE TRUSTEES for the year ended 30 September 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 September 2025. 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 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives**

The charitable objectives of the BBKA are to advance the education of the public and beekeepers in the craft of beekeeping and promote the importance of bees in the environment.

The aims in accordance with the charitable objectives of the BBKA are:

- to engage with and encourage potential beekeepers
- to facilitate continuous improvement in the standard of beekeeping husbandry
- to ensure relevant information is available through appropriate channels for target audiences.

# THE BRITISH BEEKEEPERS' ASSOCIATION

## REPORT OF THE TRUSTEES for the year ended 30 September 2025

### OBJECTIVES AND ACTIVITIES

#### Public benefit

The Charity's objective with regard to public benefit is met by educating the public about the importance of bees in the environment with printed and online materials, promoting both the welfare of pollinators, including honey bees and also the craft of beekeeping. In the past year the BBKA has extended its support to schools, building on the free electronic publication *Bees in the Curriculum*, the *Friends of the Honey Bee* newsletter (three editions annually now sent to over 700 schools), and Apiary and Education Project at BBKA HQ, with educational packs and financial support to Area Associations to enable them to run educational programmes in their local schools.

The BBKA also provides a national service for the co-ordination of swarm collection and supports projects to educate the public and beekeepers about how best to defend against the invasive Yellow Legged Asian Hornet, *Vespa velutina* (YLAH). The annual Spring Convention is also a public benefit as it is open to all non-beekeepers, new beekeepers and established beekeepers - not just BBKA members. BBKA members have also been instrumental in raising awareness of the importance of cultivated and wild plants that encourage pollinators in general and honey bees in particular, and the BBKA supports and funds relevant research projects.

#### Objectives in support of bees and beekeepers

These have included continuing provision to members such as *BBKA News* posted monthly; cost-effective public liability insurance; the annual Spring Convention (including more than 120 presentations); Examinations and Assessments via the BBKA Exam Board; support of teams to *International Meetings of Young Beekeepers* (IMYB); engagement with stakeholders at the Bee Health Advisory Forum; UK Council of National Beekeeping Associations (CONBA); Honey Authenticity Network; Pollinator Advisory Group; and the Animal and Plant Husbandry Agency's National Bee Unit, particularly regarding YLAH. The BBKA remains a member of the European Beekeeping Association. The BBKA's active social media presence also continues, with a social media manager employed. Relevant honey bee related academic research programmes are also funded and winter survival survey data was collected in collaboration with COLOSS (Prevention of honey bee Colony LOSSes).

In the past year feedback has also been sought from our Area Associations about issues of mutual interest, including their apiary facilities; examination secretary workloads; outreach activities; and the IMYB. There has also been an expansion in the provision of BBKA provided monthly evening on-line lectures; new printed and downloadable educational materials plus promotional equipment and banners for Area Associations; and targeted courses for members, particularly in the much expanded BBKA Learning Platform. The BBKA has also engaged with other groups, including Natural England, the Bee Farmers Association, and the British Pest Controllers Association. Funding has been provided to publicise YLAH, particularly during the BBKA's YLAH week.

The BBKA's General Manager Leigh Sidaway leads the BBKA's operations and has created an efficient, professional working environment. Work includes the duties involved in running a significant national organisation from personnel management to budget control and public representation. The HQ team provides essential support for the BBKA's activities and we would like to thank all the staff for their dedication and hard work.

The Board of Trustees meet in person in January but continues to make the most of online meeting facilities for the majority of committee and board meetings. This is part of the Board's commitment to reducing costs while remaining fully effective. Trustees were however also able to meet many members at the BBKA Spring Convention.

In conclusion, we offer particular thanks and good wishes for the future to all who are stepping down from their roles at the BBKA. We would also like to thank all Trustees, Committee members, working group volunteers and others who support the BBKA for their hard work this year. Your Board will strive to ensure the BBKA's activities grow in the future, always designed to promote better husbandry of honey bees and continuous improvement in the craft of beekeeping.

# THE BRITISH BEEKEEPERS' ASSOCIATION

## REPORT OF THE TRUSTEES for the year ended 30 September 2025

### FINANCIAL REVIEW

#### Financial position

The two principal functions of every charity are to ensure that the organisation is run strictly in accordance with the stated charitable objectives and that it is managed with financial prudence. We deal here with the second of those areas.

The accounts for the year ended 30 September 2025 show a surplus of £19,045 (2024 - Surplus of £22,226). This is however after the part payment of £55,300 from a large legacy which will total £225,000. If this £55,300 is excluded from the figures the deficit would be £36,255 which is a more accurate reflection of the actual financial position.

We had budgeted for a deficit of £47,478. Compared to budget: Income was up £60,950 - mainly due to a better performance from our investments. Expenditure was down overall by £48 - although within this Research expenditure and Shows expenditure were down whilst BBKA News and BBKA Governance expenditure were up.

The BBKA has been notified that it will receive a significant legacy in the order of £225,000 from Geoffrey Smith.

We only recognise this income once it has been received in accordance with our accounting policy. The Trustees have decided to show this money as an unrestricted designated fund and are formulating a five year plan as to how this money will be spent. In the current year, as already mentioned, we have received £55,300 of this money and are expecting the remainder next year.

The budget for the year ended 30 September 2026 again shows a deficit of £49,752. (This again excludes the expected legacy payment of £169,700).

The ADM voted for a £2 membership increase last year and we are asking for a further £1 increase this year to keep up with inflation and also to help contribute towards our projected deficit position.

The BBKA holds sufficient reserves to cover this deficit position and along with the legacy mentioned above will show an overall surplus on its activities over the next year. Due to membership increases not perhaps happening on a timely basis in the past there is still a little bit of catching up to do before a balanced budget can be prepared.

Our unrestricted reserves as at 30 September 2025 are £1,373,670 (2024 - £1,354,625). We accordingly meet our reserves policy.

We keep the amount invested with Evelyn Partners under review and the portfolio has performed well over the last two years. To take advantage of better interest rates we have recently transferred some further monies to them to be held on instant access.

Diane Beck has once again managed the finances with confidence and knowledge, preparing reports on a timely basis and I would like to thank her for that.

The finances of the BBKA continue to be healthy which will enable it to respond swiftly to changing events as needed.

#### Reserves policy

The Executive Committee's policy objective is to maintain unrestricted reserves that are equal to six months running costs of the charity and also sufficient to cover provisions for the eventual cost of replacing the National Beekeeping Centre building in 2098 and funding of strategic initiatives to fulfil the charity's key objectives. The charity meets its Reserves Policy in full at the moment.

### FUTURE PLANS

We continue to invest in educational materials online and will continue to evaluate and recommend research projects which are worthy of support by the BBKA.

In the same vein as last year we remain ready to take action when needed on concerns such as The Yellow Legged Asian Hornet and Tropilaelaps.

# **THE BRITISH BEEKEEPERS' ASSOCIATION**

## **REPORT OF THE TRUSTEES for the year ended 30 September 2025**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, and the legal status of the British Beekeepers Association is a Charitable Incorporated Organisation (CIO). This means that the BBKA may legally own assets (including property) and employ personnel in its own right, rather than the Trustees being responsible under law. This change was effective from 1 January 2020.

#### **Organisational structure**

The charity's governing document is its Constitution. Its membership comprises Area Associations, Specialist Member Associations and Individuals. An Annual Delegates' Meeting (ADM) reviews its activities, provides policy direction through propositions and elects its Trustees, including its President.

The charity is governed by a maximum of twelve Trustees and a President who are elected by the Annual Delegates' Meeting in January each year and who resign in rotation.

The charity currently employs both full time and part time staff. There is an annual appraisal system overseen by a Human Resources Committee which is chaired by a Trustee. Pay increases are linked to the appraisal system or to changes in work methods or roles.

#### **Induction and training of new trustees**

Information about the role is provided to prospective Trustees. New Trustees receive appropriate documentation and relevant training. The new Trustees are inducted in January when the roles, responsibilities and the charity's objectives and policies are explained and discussed.

#### **Risk management**

The charity does not believe there are currently any significant financial risks to its continuance.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

1185343

#### **Principal address**

The National Beekeeping Centre  
National Agricultural Centre  
Stoneleigh Park  
Stoneleigh  
Warwickshire  
CV8 2LG

# THE BRITISH BEEKEEPERS' ASSOCIATION

## REPORT OF THE TRUSTEES for the year ended 30 September 2025

### Trustees

D E Drinkwater (Chair)  
S C Barnes (President) (resigned 15.5.2025)  
J I Nisbet  
J Medwell  
C E McGettigan (Vice Chair)  
M Hunter  
C T Chapman-Dawe  
W I Newson  
R A Oliver  
P Rogers  
A D Rowse  
L C Whyatt  
G R Clueit (appointed 11.01.2025)

### OFFICERS AND NON VOTING ATTENDEES AT BOARD OF TRUSTEES MEETINGS

Leigh Sidaway General Secretary

The following are not members of the Board of Trustees in this capacity:

### Patrons

The Master, The Worshipful Company of Wax Chandlers  
Jimmy Doherty

### Auditors

HB&O Ltd  
Chartered Accountants and Statutory Auditor  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

### Bankers

Santander  
63-65 The Parade  
Leamington Spa  
Warwickshire  
CV32 4BD

### Investment Advisers

Evelyn Partners Investment Management Limited  
45 Gresham Street  
London  
EC2V 7BG

# THE BRITISH BEEKEEPERS' ASSOCIATION

## REPORT OF THE TRUSTEES for the year ended 30 September 2025

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity Statement of Recommended Practice (SORP);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on Saturday 10<sup>th</sup> January 2026 and signed on its behalf by:



.....  
D E Drinkwater - Trustee



## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE BRITISH BEEKEEPERS' ASSOCIATION**

### **Opinion**

We have audited the financial statements of The British Beekeepers' Association (the 'charity') for the year ended 30 September 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 September 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements;
- or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF THE BRITISH BEEKEEPERS' ASSOCIATION**

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The audit process includes an assessment of the entity's risk environment, through enquiry of and discussion with management, including an assessment of any key laws and regulations with which the company must comply in the ordinary course of its business.

Additionally, the overall risks of irregular transactions occurring are assessed following our observations and confirmation of the design and implementation of management's controls. Whilst we are mindful of these risks, our audit focus is geared towards the risk of material misstatement in the financial statements as a whole.

As such, our procedures cannot guarantee that all transactions have been fully compliant with all relevant laws and regulations, including those regulations relating to fraud, as our procedures are not designed to detect all instances of non-compliance. By definition, the risk of our detection of non-compliance is greater where compliance with a law or regulation is removed from the events and transactions reflected in the financial statements. The risk is also greater regarding irregularities due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF  
THE BRITISH BEEKEEPERS' ASSOCIATION**

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

HB&O Ltd  
Chartered Accountants and Statutory Auditor  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Date: Saturday 10th January 2026

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the year ended 30 September 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	99,843	-	99,843	69,870
<b>Charitable activities</b>	4				
Membership and subscriptions		634,053	-	634,053	635,047
Other charitable activities		319,294	-	319,294	290,634
Investment income	3	<u>27,129</u>	<u>-</u>	<u>27,129</u>	<u>35,295</u>
<b>Total</b>		<u>1,080,319</u>	<u>-</u>	<u>1,080,319</u>	<u>1,030,846</u>
 <b>EXPENDITURE ON</b>					
Raising funds	5	21,568	-	21,568	17,408
<b>Charitable activities</b>	6				
Other charitable activities		<u>1,070,230</u>	<u>-</u>	<u>1,070,230</u>	<u>1,034,996</u>
<b>Total</b>		<u>1,091,798</u>	<u>-</u>	<u>1,091,798</u>	<u>1,052,404</u>
 Net gains on investments		<u>30,524</u>	<u>-</u>	<u>30,524</u>	<u>43,784</u>
 <b>NET INCOME</b>		<b>19,045</b>	<b>-</b>	<b>19,045</b>	<b>22,226</b>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>1,354,625</u>	<u>-</u>	<u>1,354,625</u>	<u>1,332,399</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,373,670</u></u>	<u><u>-</u></u>	<u><u>1,373,670</u></u>	<u><u>1,354,625</u></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**BALANCE SHEET**  
**30 September 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	263,321	-	263,321	302,238
Investments	12	<u>599,670</u>	<u>-</u>	<u>599,670</u>	<u>555,496</u>
		862,991	-	862,991	857,734
<b>CURRENT ASSETS</b>					
Stocks	13	11,057	-	11,057	12,458
Debtors	14	100,521	-	100,521	58,508
Cash at bank and in hand		<u>464,896</u>	<u>-</u>	<u>464,896</u>	<u>494,067</u>
		576,474	-	576,474	565,033
<b>CREDITORS</b>					
Amounts falling due within one year	15	(65,795)	-	(65,795)	(68,142)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>510,679</u>	<u>-</u>	<u>510,679</u>	<u>496,891</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,373,670</u>	<u>-</u>	<u>1,373,670</u>	<u>1,354,625</u>
<b>NET ASSETS</b>		<u>1,373,670</u>	<u>-</u>	<u>1,373,670</u>	<u>1,354,625</u>
<b>FUNDS</b>	17				
Unrestricted funds				<u>1,373,670</u>	<u>1,354,625</u>
<b>TOTAL FUNDS</b>				<u>1,373,670</u>	<u>1,354,625</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Saturday 10th January 2026 and were signed on its behalf by:



.....  
D E Drinkwater - Trustee

The notes form part of these financial statements

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**CASH FLOW STATEMENT  
for the year ended 30 September 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(42,650)</u>	<u>2,612</u>
Net cash (used in)/provided by operating activities		<u>(42,650)</u>	<u>2,612</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(3,150)
Purchase of fixed asset investments		(13,650)	(16,500)
Interest received		<u>27,129</u>	<u>35,295</u>
Net cash provided by investing activities		<u>13,479</u>	<u>15,645</u>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(29,171)</b>	<b>18,257</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>494,067</b></u>	<u><b>475,810</b></u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u><b>464,896</b></u></u>	<u><u><b>494,067</b></u></u>

The notes form part of these financial statements

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE CASH FLOW STATEMENT  
for the year ended 30 September 2025**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>19,045</b>	22,226
<b>Adjustments for:</b>		
Depreciation charges	35,681	42,400
Gain on investments	(30,524)	(43,784)
Loss on disposal of fixed assets	3,237	1,722
Interest received	(27,129)	(35,295)
Loss on disposal of unlisted investments	-	30
Decrease in stocks	1,401	3,608
(Increase)/decrease in debtors	(42,013)	13,165
Decrease in creditors	<u>(2,348)</u>	<u>(1,460)</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(42,650)</u></b>	<b><u>2,612</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.10.24 £	Cash flow £	At 30.9.25 £
<b>Net cash</b>			
Cash at bank and in hand	<u>494,067</u>	<u>(29,171)</u>	<u>464,896</u>
	<u>494,067</u>	<u>(29,171)</u>	<u>464,896</u>
<b>Total</b>	<b><u>494,067</u></b>	<b><u>(29,171)</u></b>	<b><u>464,896</u></b>

The notes form part of these financial statements

# THE BRITISH BEEKEEPERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 30 September 2025

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

#### **Going concern**

At the time of approving the financial statements the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The financial statements have been prepared on a going concern basis as there are no material uncertainties about the charity's ability to continue its operations.

#### **Significant accounting judgements and estimates**

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### **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.

#### **Tangible fixed assets**

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

Leasehold property	- over the lease term
Short term improvements	- Straight line over 10 years
Show equipment	- Straight line over 3 years
Furniture & fittings	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

#### **Investments**

Fixed asset investments are shown on the balance sheet at their fair value. Listed investments are valued at their mid market value as at the balance sheet date. Any changes in fair value are recognised in the Statement of Financial Activities in the period in which they arise.

#### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.



# THE BRITISH BEEKEEPERS' ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 30 September 2025

### 1. ACCOUNTING POLICIES - continued

#### Taxation

The British Beekeepers' Association is registered with the Charity Commission and under the provision of section 505 of the Income and Corporation Taxes Act 1988 is exempt from liability to taxation.

#### Fund accounting

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

#### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### Financial instruments

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities.

### 2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gift aid	2,453	2,294
Apiary & Education Centre fund	6,998	14,108
Research fund	10,650	6,627
General donations	69,928	21,475
Asian Hornet fund	<u>9,814</u>	<u>25,366</u>
	<u>99,843</u>	<u>69,870</u>

### 3. INVESTMENT INCOME

	2025	2024
	£	£
Interest receivable	<u>27,129</u>	<u>35,295</u>

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2025**

**4. INCOME FROM CHARITABLE ACTIVITIES**

			<b>2025</b>	<b>2024</b>
	Membership and subscriptions £	Other charitable activities £	Total activities £	Total activities £
Capitation fees from member Associations	<b>572,406</b>	-	<b>572,406</b>	<b>575,953</b>
Individual membership subscriptions	<b>53,215</b>	-	<b>53,215</b>	<b>51,030</b>
Gift Aid tax recovery	<b>7,352</b>	-	<b>7,352</b>	<b>7,018</b>
Spring Convention	-	<b>82,276</b>	<b>82,276</b>	<b>89,157</b>
Examinations Board	-	<b>62,435</b>	<b>62,435</b>	<b>59,732</b>
BBKA News Advertising and other publications	-	<b>110,774</b>	<b>110,774</b>	<b>97,750</b>
Other	-	<b>30,935</b>	<b>30,935</b>	<b>2,373</b>
Education and Husbandry	-	<b>32,874</b>	<b>32,874</b>	<b>41,622</b>
Specialist members	<b>1,080</b>	-	<b>1,080</b>	<b>1,046</b>
	<b><u>634,053</u></b>	<b><u>319,294</u></b>	<b><u>953,347</u></b>	<b><u>925,681</u></b>

**5. RAISING FUNDS**

**Other trading activities**

	<b>2025</b>	<b>2024</b>
	£	£
Opening stock	<b>12,458</b>	16,066
Purchases	<b>20,167</b>	13,800
Closing stock	<b><u>(11,057)</u></b>	<b><u>(12,458)</u></b>
	<b><u>21,568</u></b>	<b><u>17,408</u></b>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 7) £	Totals £
Other charitable activities	<b><u>666,829</u></b>	<b><u>403,401</u></b>	<b><u>1,070,230</u></b>

**7. SUPPORT COSTS**

	Other £	Governance costs £	Totals £
Other charitable activities	<b><u>339,651</u></b>	<b><u>63,750</u></b>	<b><u>403,401</u></b>

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 30 September 2025**

**7. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

**Other**

	2025 Other charitable activities £	2024 Total activities £
Staff costs	210,388	199,838
Social security	13,499	14,751
Pensions	3,928	3,218
Rent, facilities & other costs	65,500	59,023
Postage and stationery	5,621	7,354
Professional fees	5,033	4,113
Depreciation of tangible fixed assets	<u>35,682</u>	<u>42,400</u>
	<u><u>339,651</u></u>	<u><u>330,697</u></u>

**Governance costs**

	2025 Other charitable activities £	2024 Total activities £
Auditors' remuneration	5,930	7,214
Insurance	6,088	6,305
Executive & committee activities	39,591	19,663
Standing orders and governance	7,589	2,619
Accountancy fees	1,315	1,258
Profit/Loss on sale of tangible fixed assets	<u>3,237</u>	<u>1,722</u>
	<u><u>63,750</u></u>	<u><u>38,781</u></u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no Trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the year ended 30 September 2024.

**Trustees' expenses**

Reimbursement of expenses to Trustees and officers of the charity, paid or accrued during the financial year, was as follows:

	2025 £	2024 £
<b>Board of Trustees' expenses</b>		
Trustees' expenses	10,168	11,928

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 30 September 2025**

**8. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses - continued**

**Attendees (not Trustees)**

Attendees' expenses	<u>494</u>	<u>1,365</u>
	<u>10,662</u>	<u>13,293</u>

Expenses claims covered reimbursement of travelling, accommodation, meals, postage and telephone calls. Claimants may be members of more than one committee and/or share transport.

**9. STAFF COSTS**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>210,388</b>	199,838
Social security costs	<b>13,499</b>	14,751
Other pension costs	<u><b>3,928</b></u>	<u>3,218</u>
	<u><b>227,815</b></u>	<u>217,807</u>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
Head Office staff	<u><b>6</b></u>	<u><b>6</b></u>

No employees received emoluments in excess of £60,000.

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2025**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	69,870	-	69,870
<b>Charitable activities</b>			
Membership and subscriptions	635,047	-	635,047
Other charitable activities	290,634	-	290,634
Investment income	<u>35,295</u>	<u>-</u>	<u>35,295</u>
<b>Total</b>	<u>1,030,846</u>	<u>-</u>	<u>1,030,846</u>
 <b>EXPENDITURE ON</b>			
Raising funds	17,408	-	17,408
<b>Charitable activities</b>			
Other charitable activities	<u>1,028,756</u>	<u>6,240</u>	<u>1,034,996</u>
<b>Total</b>	<u>1,046,164</u>	<u>6,240</u>	<u>1,052,404</u>
 Net gains on investments	<u>43,784</u>	<u>-</u>	<u>43,784</u>
 <b>NET INCOME/(EXPENDITURE)</b>	28,466	(6,240)	22,226
Transfers between funds	<u>(3,581)</u>	<u>3,581</u>	<u>-</u>
<b>Net movement in funds</b>	24,885	(2,659)	22,226
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>1,329,740</u>	<u>2,659</u>	<u>1,332,399</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,354,625</u></u>	<u><u>-</u></u>	<u><u>1,354,625</u></u>

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 30 September 2025**

**11. TANGIBLE FIXED ASSETS**

	Leasehold property £	Short term improvements £	Show equipment £
<b>COST</b>			
At 1 October 2024	172,127	316,965	9,427
Disposals	-	-	(3,151)
At 30 September 2025	172,127	316,965	6,276
<b>DEPRECIATION</b>			
At 1 October 2024	40,144	152,202	7,327
Charge for year	1,783	31,642	612
Eliminated on disposal	-	-	(1,663)
At 30 September 2025	41,927	183,844	6,276
<b>NET BOOK VALUE</b>			
At 30 September 2025	130,200	133,121	-
At 30 September 2024	131,983	164,763	2,100
	Furniture & fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 October 2024	6,854	36,346	541,719
Disposals	(4,694)	(2,448)	(10,293)
At 30 September 2025	2,160	33,898	531,426
<b>DEPRECIATION</b>			
At 1 October 2024	4,074	35,734	239,481
Charge for year	1,287	357	35,681
Eliminated on disposal	(3,201)	(2,193)	(7,057)
At 30 September 2025	2,160	33,898	268,105
<b>NET BOOK VALUE</b>			
At 30 September 2025	-	-	263,321
At 30 September 2024	2,780	612	302,238

Tangible fixed assets are primarily used in the management and administration of the Charity rather than for direct charitable activities.

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the year ended 30 September 2025

**12. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 October 2024	555,496
Additions	13,650
Revaluations	<u>30,524</u>
At 30 September 2025	<u>599,670</u>
<b>NET BOOK VALUE</b>	
At 30 September 2025	<u>599,670</u>
At 30 September 2024	<u>555,496</u>

There were no investment assets outside the UK.

Cost or valuation at 30 September 2025 is represented by:

	Listed investments £
Valuation in 2025	<u>599,670</u>

**13. STOCKS**

	2025	2024
	£	£
Stocks	<u>11,057</u>	<u>12,458</u>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	14,172	11,679
VAT	6,976	4,982
Prepayments and accrued income	<u>79,373</u>	<u>41,847</u>
	<u>100,521</u>	<u>58,508</u>

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 30 September 2025**

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	8,733	19,963
Social security and other taxes	5,284	4,964
Other creditors	2,342	1,168
Deferred income in advance	38,415	26,770
Accrued expenses	<u>11,021</u>	<u>15,277</u>
	<u><b>65,795</b></u>	<u><b>68,142</b></u>

Included within creditors is a balance totalling £38,415 (2024 - £26,770) relating to deferred income. The charity defers income relating to subscriptions and examination fees paid in advance.

	£
Balance as at 1 October 2023	26,770
Amounts released to income during the year	(26,770)
Amounts deferred during the year	<u>38,415</u>
Balance as at 30 September 2024	<u><b>38,415</b></u>

**16. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	1,635	2,339
Between one and five years	6,179	5,999
In more than five years	<u>78,818</u>	<u>80,573</u>
	<u><b>86,632</b></u>	<u><b>88,911</b></u>

**17. MOVEMENT IN FUNDS**

	At 1.10.24 £	Net movement in funds £	Transfers between funds £	At 30.9.25 £
<b>Unrestricted funds</b>				
General fund	964,620	14,769	(5,500)	973,889
Stoneleigh dilapidations	131,750	-	5,500	137,250
Education and Husbandry	30,858	(13,483)	-	17,375
J Hopkins legacy fund	105,733	(21,559)	-	84,174
Apiary & Education Centre	121,664	(15,982)	-	105,682
G B Smith legacy fund	<u>-</u>	<u>55,300</u>	<u>-</u>	<u>55,300</u>
	<u><b>1,354,625</b></u>	<u><b>19,045</b></u>	<u><b>-</b></u>	<u><b>1,373,670</b></u>
<b>TOTAL FUNDS</b>	<u><b>1,354,625</b></u>	<u><b>19,045</b></u>	<u><b>-</b></u>	<u><b>1,373,670</b></u>



**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the year ended 30 September 2025

**17. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	985,146	(1,000,901)	30,524	14,769
Education and Husbandry	32,874	(46,357)	-	(13,483)
J Hopkins legacy fund	-	(21,559)	-	(21,559)
Apiary & Education Centre	6,999	(22,981)	-	(15,982)
G B Smith legacy fund	55,300	-	-	55,300
	<u>1,080,319</u>	<u>(1,091,798)</u>	<u>30,524</u>	<u>19,045</u>
<b>TOTAL FUNDS</b>	<u>1,080,319</u>	<u>(1,091,798)</u>	<u>30,524</u>	<u>19,045</u>

**2024 Comparatives for movement in funds**

	At 1.10.23 £	Net movement in funds £	Transfers between funds £	At 30.9.24 £
<b>Unrestricted funds</b>				
General fund	934,350	39,351	(9,081)	964,620
Stoneleigh dilapidations	126,250	-	5,500	131,750
Education and Husbandry	24,758	6,100	-	30,858
J Hopkins legacy fund	128,317	(22,584)	-	105,733
Apiary & Education Centre	116,065	5,599	-	121,664
	1,329,740	28,466	(3,581)	1,354,625
<b>Restricted funds</b>				
IMYB Fund	2,659	(6,240)	3,581	-
	<u>1,332,399</u>	<u>22,226</u>	<u>-</u>	<u>1,354,625</u>

2024 Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	975,116	(979,549)	43,784	39,351
Education and Husbandry	41,621	(35,521)	-	6,100
J Hopkins legacy fund	1	(22,585)	-	(22,584)
Apiary & Education Centre	14,108	(8,509)	-	5,599
	1,030,846	(1,046,164)	43,784	28,466
<b>Restricted funds</b>				
IMYB Fund	-	(6,240)	-	(6,240)
	<u>1,030,846</u>	<u>(1,052,404)</u>	<u>43,784</u>	<u>22,226</u>

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 30 September 2025**

**17. MOVEMENT IN FUNDS - continued**

**General fund**

This fund represents free reserves to be used by the charity as it sees fit.

**Stoneleigh dilapidations**

These amounts have been designated by the Trustees to cover the costs of exiting the lease on the Stoneleigh properties.

**Education and Husbandry fund**

The amounts included within the education and husbandry fund are monies received to further the charitable objectives to expand the understanding of bees and beekeeping and support education in schools where specified.

**J Hopkins legacy fund**

The amounts included here represent a large donation made to the organisation which have been invested in the development of the Apiary & Education Centre at Stoneleigh, the costs of which will be depreciated over 10 years.

**Apiary & Education Centre**

The amounts included in this fund relate to monies received to support the ongoing costs of the Apiary & Education Centre at Stoneleigh.

**Restricted IMYB**

This fund includes amounts donated to enable junior beekeepers to attend the International Meeting of Young Beekeepers.

**G B Smith legacy fund**

The amounts included in here represent a large donation made to the organisation, which the Trustees are formulating a 5 year plan as to how this money will be spent.

**18. RELATED PARTY DISCLOSURES**

The Board of Trustees is considered to be the controlling party due to its ability to influence the operations and strategic direction of the charity. The compensation of these individuals is disclosed in the notes to the financial statements.

**THE BRITISH BEEKEEPERS' ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 30 September 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift aid	2,453	2,294
Apiary & Education Centre fund	6,998	14,108
Research fund	10,650	6,627
General donations	69,928	21,475
Asian Hornet fund	<u>9,814</u>	<u>25,366</u>
	99,843	69,870
<b>Investment income</b>		
Interest receivable	27,129	35,295
<b>Charitable activities</b>		
Capitation fees from member Associations	572,406	575,953
Individual membership subscriptions	53,215	51,030
Gift Aid tax recovery	7,352	7,018
Spring Convention	82,276	89,157
Examinations Board	62,435	59,732
BBKA News Advertising and other publications	110,774	97,750
Other	30,935	2,373
Education and Husbandry	32,874	41,622
Specialist members	<u>1,080</u>	<u>1,046</u>
	953,347	925,681
<b>Total incoming resources</b>	1,080,319	1,030,846
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	12,458	16,066
Purchases	20,167	13,800
Closing stock	<u>(11,057)</u>	<u>(12,458)</u>
	21,568	17,408
<b>Charitable activities</b>		
Spring Convention	78,547	81,976
Shows	1,981	14,434
BBKA News	305,813	324,126
Examination Board	91,420	70,556
Members' insurance	9,736	9,340
Publicity, promotion & members registration	74,808	51,622
Apiary and Education	19,064	8,509
Insurance - building/office	11,388	10,855
Fundraising costs	1,968	2,285
Carried forward	594,725	573,703

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**THE BRITISH BEEKEEPERS' ASSOCIATION**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 30 September 2025

	2025 £	2024 £
<b>Charitable activities</b>		
Brought forward	594,725	573,703
Education and Husbandry	32,917	24,808
Research projects	15,663	38,958
IMYB	3,917	6,240
Asian Hornet fund	<u>19,607</u>	<u>21,809</u>
	666,829	665,518
 <b>Support costs</b>		
<b>Other</b>		
Staff costs	210,388	199,838
Social security	13,499	14,751
Pensions	3,928	3,218
Rent, facilities & other costs	65,500	59,023
Postage and stationery	5,621	7,354
Professional fees	5,033	4,113
Depreciation of tangible fixed assets	<u>35,682</u>	<u>42,400</u>
	339,651	330,697
 <b>Governance costs</b>		
Auditors' remuneration	5,930	7,214
Insurance	6,088	6,305
Board of Trustees activities	39,591	19,663
Standing orders and governance	7,589	2,619
Accountancy fees	1,315	1,258
Profit/Loss on sale of tangible fixed assets	<u>3,237</u>	<u>1,722</u>
	<u>63,750</u>	<u>38,781</u>
 Total resources expended	<u>1,091,798</u>	<u>1,052,404</u>
 <b>Net expenditure before gains and losses</b>	(11,479)	(21,558)
 <b>Realised recognised gains and losses</b>		
Gains/(losses) on fixed asset investments	<u>30,524</u>	<u>43,784</u>
 <b>Net income</b>	<u><u>19,045</u></u>	<u><u>22,226</u></u>

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## Document Signers

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