



Ayr & District Beekeepers' Association

**Financial Statements and Trustees' Report
Period ended 31st December 2025**

Charity Number SC048587

Ayr & District Beekeepers' Association

Contents

| | Page |
|--|-------------|
| Reference and administrative information | 2 |
| Trustees report | 3 - 7 |
| Independent examiner's report | 8 |
| Statement of financial activity | 9 |
| Balance sheet | 10 |
| Notes to the financial statements | 11 - 18 |

Ayr & District Beekeepers' Association Reference and Administrative Information

Charity name Ayr & District Beekeepers Association

Charity number SC048587

Principle address 123 Portland
Street
Troon
Ayrshire
KA10 6QN
Scotland

Trustees

Officer Holders

| | | |
|------------------|------------------|---|
| Julian Stanley | (President) | <i>(Elected as President 26/02/2025)</i> |
| Phil McAnespie | (President) | <i>(Resigned as President 26/02/2025)</i> |
| Linda Kane | (Vice-President) | <i>(Re-elected 26/02/2025)</i> |
| Anne Cairns | (Treasurer) | <i>(Elected as Treasurer 26/02/2025)</i> |
| Christopher Urie | (Treasurer) | <i>(Resigned as Treasurer 26/02/2025)</i> |
| Anne Beamish | (Secretary) | <i>(Re-elected 26/02/2025)</i> |

General Trustees

| | |
|-------------------|--------------------------------|
| Chris Lawler | <i>(Re-Elected 26/02/2025)</i> |
| Margaret Gardiner | <i>(Re-Elected 26/02/2025)</i> |
| Brinton Philips | <i>(Re-Elected 26/02/2025)</i> |
| Phil McAnespie | <i>(Elected 26/02/2025)</i> |

Bankers Co-Op Bank plc
PO Box 250
Skelnersdale
WN8 6WT

Independent Examiner Stephen Bargh CA MAAT
Dains Accountants
Ellersley House
30 Miller Road
Ayr
KA7 2AY

Ayr & District Beekeepers' Association

Trustees' Report

For the Year Ended 31st December 2025

The Trustees have the pleasure in presenting their report and financial statements for the period ended 31st December 2025.

Objectives and Activities

Ayr & District Beekeepers' Association was originally founded in 1917 with the aim of uniting the beekeepers of the district. The organisation has been going ever since and grown to add the following objectives:-

- The advancement of education in relation to the honeybee and the craft of beekeeping
- The advancement of the heritage, culture and science of beekeeping
- The advancement of the environmental protection by conservation of the honeybee and its environment.

Public Benefit Statement

The Trustees confirm that they have complied with their duty under the Charities and Trustee Investment (Scotland) Act 2005 to ensure that the activities of the charity provide public benefit. The Association provides educational courses, training, and events to improve knowledge and skills in beekeeping. Through public engagement at events, school visits, and conservation initiatives, we contribute to broader environmental sustainability efforts and biodiversity protection.

Achievements, Performance and Activities

Education and Training

- Regular apiary visits were held throughout the summer, providing practical learning opportunities for members and beginners.
- The Association operates a training apiary with 10-20 hives, allowing beginners to develop their handling skills in a controlled environment. This facility is essential for practical demonstrations, including hive management, disease control, and honey extraction. Additionally, the training apiary enables the Association to breed and sell local bees to new beekeepers, supporting sustainable beekeeping practices within the community.
- The Beginners' Course ran from March to May 2025, with 21 participants completing the programme. The course follows the syllabus of the Scottish Beekeepers Association Basic Beekeeping Certificate and provides a structured introduction to beekeeping. It consists of theory sessions, held on Wednesday evenings, covering topics such as bee biology, equipment, seasonal beekeeping activities, and disease prevention. These are complemented by practical sessions on Saturdays, where participants gain hands-on experience at the Association's training apiary, working with 10-20 hives. This allows beginners to practice handling bees, inspect colonies, and learn essential skills such as swarm control. Additionally, a social evening is included to encourage networking and knowledge-sharing among participants and experienced beekeepers.
- The Association ran study evenings focusing on Scottish Beekeepers Association modular exams in Honey Bee Management and Honey Bee Diseases, Pests and Poisoning.
- A practical frame making evening allowed members to gain hands-on experience in beekeeping techniques.
- The charity collaborated with RHET and Dumfries House, engaging 500+ schoolchildren in educational activities on honeybees and pollination.

Shows and Events

The Association participated in key regional events, including:

- Neilston Show (3rd May 2025)
- Ayr County Show (10th May 2025)
- RHET-educational days for Ayrshire schools (27th-28th May 2025)
- Newmilns Show (7th June 2025)
- Ayr Flower Show (15th-16th August 2025)
- Annual Honey Show (31st August 2025)
- Educational Bee Day (August 2024, in conjunction with Belleisle Conservatory).

The Honey Show is one of the Association's most significant events, featuring over 100 competitive entries across categories such as liquid honey, set honey, wax products, mead, and baking. The show serves as an opportunity to celebrate members' achievements, share expertise, and educate the public on the importance of honeybees. Judges from the Scottish Beekeepers Association and local experts assess the entries, and prizes are awarded in multiple classes. The show attracts a wide audience, including local dignitaries and representatives from the wider beekeeping community.

The Educational Bee Day, held in collaboration with Belleisle Conservatory, is a major public engagement event. The day was planned to include an open hive demonstration, where visitors can safely observe beekeeping practices up close under the guidance of experienced beekeepers. However, this was cancelled for 2025 due to adverse weather. Other attractions include informative displays, children's games, interactive activities, honey sales, and educational talks about pollinators. This event provides a unique opportunity for the general public to learn about beekeeping and environmental conservation in an engaging and accessible manner.

Members actively contributed to the Scottish Beekeepers Association's Honey Tent at the Royal Highland Show, engaging with thousands of visitors. The Scottish Beekeepers objectives align with us and we encourage our members to support the RHS Honey Tent.

Winter Talks and Social Events

The Association runs a series of Winter Meetings to keep members engaged during the quieter beekeeping months. These events provide opportunities for learning, discussion, and socialising and usually has 15-30 attendees.

Topics included varroa, urban beekeeping, nosema, bee nutrition, Demaree, merging and developing big colonies, the three castes of the honey bee, and how to catch a swarm. These are presented by experienced guest speakers and are Interactive sessions allowing members to ask questions and share experiences, fostering a strong community spirit.

The Annual Christmas Social in December 2025 was a well-attended event, featuring a buffet meal. Informal social gatherings took place after several winter talks, allowing members to network and discuss beekeeping topics in a relaxed setting.

The number of each type of meetings for the period was:

| | 2025 | 2024 |
|--------------------------|-----------|-----------|
| Summer Apiary Meetings | 11 | 16 |
| Shows & Exhibitions | 11 | 11 |
| Winter Meetings | 7 | 5 |
| Courses and study groups | 10 | 8 |
| Total Events | 39 | 40 |

Other events and Activities

Outside of the Ayr Beekeepers meeting, many of our members visit other beekeeping associations and diverse groups, providing talks and education. This often passes unnoticed, but it aligns with our constitution's stated aims and is worthy of mention and our thanks.

Membership

The membership of the association at the year end was:

| | 2025 | 2024 |
|-----------------------|-----------|------------|
| Adult Members | 89 | 122 |
| Honorary Life Members | 2 | 3 |
| Total Members | 91 | 125 |

New Apiary Site

For several years now the association has been looking for land to purchase for a permanent apiary site.

A new site has recently been located near Stair This site is not owned by the association. Work is being carried out this second apiary site prior to moving bees to it.

Financial Review

The charity generated £15,911 in income during the year (2024: £15,050) with expenditure totalling £16,243 (2024: £14,873) giving closing reserves of £26,272 (2024: £26,604) with a unrestricted deficit of £332 (2024: surplus £177).

Our main streams of income include donations and meeting fees, membership subscriptions, course fees and the sale of beekeeping supplies to members, this enables us to secure bulk buying discounts and make items more affordable. Also included is sales of honey, this gives our members - many of whom are smaller and would struggle to supply a commercial outlet - an outlet to sell their produce. There were no new significant income streams.

The main areas of expenditure relate to buying beekeeping supplies and show and event expenses which generate funds and help cover the cost of running our training apiary. Also the cost of hiring meet space, expenses of speakers who come to do presentations and the general running costs of the charity. There are no staff and we rely on the generous time donated by members and trustees to carry out our activities.

Reserves Policy

The Trustees aim to maintain unrestricted reserves equivalent to six months' running costs (£2,581). The trustees are pleased that the charity has more than enough reserves to meet this level.

As shown above the charity has reserves in excess of our policy to cover basic running costs and could sustain the charity for many years. The increased level is a conscious decision of the trustees, as noted we are hoping to be able to secure a new apiary site - either leased or purchased - and the excess funds are to help with this plan, while no formal designation has been made at this point this is the purpose of holding excess reserves.

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation. It was registered in its current legal form on 27th July 2018. The charity was previously an unincorporated association and changed its legal format to a SCIO. All assets of the unincorporated association were transferred to the SCIO on 31st October 2018.

The activities of the Association are ultimately controlled by the Trustees, who meet regularly throughout the year.

The trustees who served during the year and up to the date of signature of the financial statements were:

Officer Holders

| | | |
|------------------|------------------|------------------------------------|
| Julian Stanley | (President) | (Elected as President 26/02/2025) |
| Phil McAnespie | (President) | (Resigned as President 26/02/2025) |
| Linda Kane | (Vice-President) | (Re-elected 26/02/2025) |
| Anne Cairns | (Treasurer) | (Elected as Treasurer 26/02/2025) |
| Christopher Urie | (Treasurer) | (Resigned as Treasurer 26/02/2025) |
| Anne Beamish | (Secretary) | (Re-elected 26/02/2025) |

General Trustees

| | |
|-------------------|-------------------------|
| Chris Lawler | (Re-Elected 26/02/2025) |
| Margaret Gardiner | (Re-Elected 26/02/2025) |
| Brinton Philips | (Re-Elected 26/02/2025) |
| Phil McAnespie | (Elected 26/02/2025) |

Appointment of Trustees

Trustees can be elected by members at an AGM or appointed by the existing board of trustees. All trustees shall retire from office at each AGM - but are eligible for re-election - with the exception of the president who holds office for a period of three years and is not eligible for re-election to that post until at least one year has elapsed, the secretary and treasurer shall hold office for a period of three years and are eligible for immediate re-election.

The board of trustees may also at any time appoint any non-member to be a trustee either on the basis that he/she has specialist experience and/or skills which could be of assistance to the board.

Principal Risks Facing the Charity

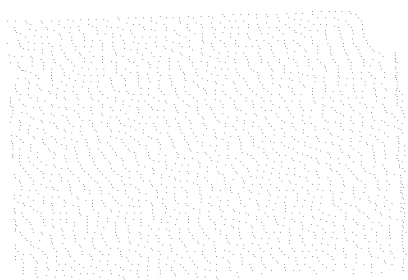
"There is a risk of a decline in membership and the reliance on a small number of trustees and members for most of our activities.

There is a risk of a decline in new beginners joining our beginners' course."

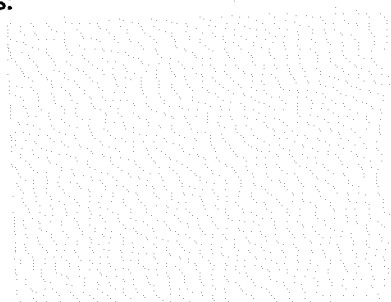
Declaration

The Trustees declare they have approved the trustees' report above.

Signed on behalf of the charity's trustees:



28/01/2026



28/01/2026

Ayr & District Beekeepers' Association Independent Examiners Report

To The Trustees of Ayr & District Beekeepers' Association

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st December 2025 which are set out on page 3 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

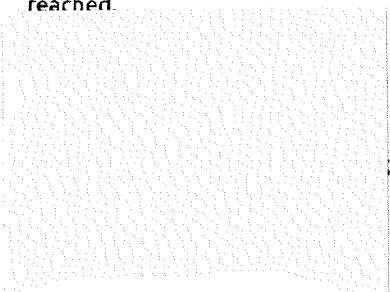
In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
- and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Dains Accountants
Ellersley House
30 Miller Road
Ayr
KA7 2AY

Date: 18th February 2026

Ayr & District Beekeepers' Association

Statement of Financial Activity

For the Year Ended 31st December 2025

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Total 2025 £ | Unrestricted Funds £ | Restricted Funds £ | Total 2024 £ |
|--|-------|-------------------------|-----------------------|-----------------|-------------------------|-----------------------|-----------------|
| Income From: | | | | | | | |
| Donations and grant funding | 3 | 70 | - | 70 | 157 | - | 157 |
| Charitable activities | 4 | 15,614 | - | 15,614 | 14,686 | - | 12,451 |
| Investment Income | 5 | 227 | - | 227 | 207 | - | 164 |
| Total income | | 15,911 | - | 15,911 | 15,050 | - | 15,050 |
| Expenditure On: | | | | | | | |
| Charitable activities | 6 | 16,243 | - | 16,243 | 14,873 | - | 14,873 |
| Total resources expended | | 16,243 | - | 16,243 | 14,873 | - | 14,873 |
| Net income/(Out going) resources before transfers | | (332) | - | (332) | 177 | - | 177 |
| Gross transfers between funds | | - | - | - | - | - | - |
| Net inc/(exp) for the year/ Net movement in funds | | (332) | - | (332) | 177 | - | 177 |
| Fund balances at 1st January 2025 | | 26,604 | - | 26,604 | 26,428 | - | 25,208 |
| Fund balances at 31 December 2025 | | 26,272 | - | 26,272 | 26,604 | - | 26,604 |

Ayr & District Beekeepers' Association

Balance Sheet

As at 31st December 2025

| | Notes | 2025 | | 2024 | |
|---|-------|--------|--------|---------|--------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible Assets | 10 | | 628 | | 960 |
| Current Assets | | | | | |
| Stock | 11 | 1,244 | | 4,743 | |
| Debtors | 12 | 323 | | 985 | |
| Cash at bank and in hand | | 24,783 | | 21,216 | |
| | | | | | |
| | | 26,349 | | 26,944 | |
| Creditors: amounts falling due within one year | 13 | | | | |
| | | (705) | | (1,300) | |
| Net current assets | | | 25,644 | | 25,644 |
| Total assets less current Liabilities | | | 26,272 | | 26,604 |
| Income Funds | | | | | |
| Unrestricted Funds | 14 | | 26,272 | | 26,604 |
| Restricted funds | | | - | | - |
| | | | 26,272 | | 26,604 |

The accounts were approved and authorised by the Trustees on 28th January 2026.

President/Trustee
Charity Registration No. SC048587

Treasurer/Trustee

Ayr & District Beekeepers' Association

Notes to the Financial Statements

For the Year Ended 31st December 2025

1. Accounting policies

Charity Information

Ayr & District Beekeepers' Association is a Scottish Charitable Incorporated Organisation. The principal address is 123 Portland Street, Troon KA10 6QN Scotland.

1.1 Accounting convention

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as issued in October 2019 for accounting periods commencing from 1 January 2019) The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are round to the nearest £.

1.2 Going concern

The charity meets its day to day working capital requirements through income from its charitable activities.

As disclosed in the trustees report, the charity has reserves in excess of it's running costs. On this basis, the trustees consider it appropriate to prepare the accounts on a going concern basis and that there are no uncertainties around going concern.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the fund have been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from charitable activities including membership subscriptions, sale of supplies and event income is measured at the fair value of the consideration received or receivable and represents amounts receivable in the normal course of activities.

1.5 Resources expended

Expenditure other than that which has been capitalised is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay the expenditure.

Expenditure on charitable activities are deemed expenditure of the association itself and support costs for the charity generally.

Governance costs are deemed expenditure for statutory responsibilities and any consultancy fees.

All costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|----------------------|-------------------|
| Exhibition Equipment | 20% Straight Line |
| Computer Equipment | 33% Straight Line |
| Apiary Equipment | 20% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the loss.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is calculated using the weighted average cost formula.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts, any bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and grant funding

| | 2025 | 2024 |
|---------------------|-------------|-------------|
| | £ | £ |
| Donations and Gifts | 70 | 157 |
| | <u>70</u> | <u>157</u> |

| | 2025 | 2024 |
|------------------|-------------|-------------|
| | £ | £ |
| Analysis by Fund | | |
| Unrestricted | 70 | 157 |
| | <u>70</u> | <u>157</u> |

4 Charitable Activities

| | Beekeeping Activities | Beekeeping Activities |
|----------------------|----------------------------------|----------------------------------|
| | 2025 | 2024 |
| | £ | £ |
| Sales of Beekeeping | 6,925 | 6,848 |
| Supplies | 5,939 | 4,128 |
| Show/Event Income | 1,328 | 1,830 |
| Membership | | |
| Subscriptions | 945 | 1,395 |
| Training Course Fees | 477 | 484 |
| Meeting Fees | | |
| | <u>15,614</u> | <u>14,686</u> |
| Analysis by fund | | |
| Unrestricted | 15,614 | 14,686 |
| Restricted | - | - |
| | <u>15,614</u> | <u>14,686</u> |

5 Investment Income

| | 2025 £ | 2024 £ |
|-------------------------|------------|------------|
| Interest Receivable | 227 | 207 |
| | <u>227</u> | <u>207</u> |
| Analysis by fund | | |
| Unrestricted | 227 | 207 |
| Restricted | - | - |
| | <u>227</u> | <u>207</u> |

6 Charitable Activities

| | Beekeeping Activities 2025 £ | Beekeeping Activities 2024 £ |
|------------------------------------|---------------------------------------|---------------------------------------|
| Purchase of Beekeeping Supplies | 6,048 | 6,733 |
| Event Expenses | 4,640 | 2,977 |
| Room letting fees | 759 | 792 |
| Meeting Costs | 173 | 321 |
| Apiary Expenses | 1,265 | 734 |
| Honey Show Expenses | 282 | 320 |
| Speaker Expenses | 40 | 8 |
| Donations Made | - | 200 |
| Depreciation | 332 | 701 |
| Support Costs (Note 7) | 2,074 | 1,715 |
| Governance Costs (Note 7) | 630 | 372 |
| | <u>16,243</u> | <u>14,873</u> |
| Analysis by fund | | |
| Unrestricted | 16,243 | 14,873 |
| Restricted | - | - |
| | <u>16,243</u> | <u>14,873</u> |

7 Support & Governance Costs

| | Support Costs | Governance Costs | Total 2025 | Support Costs | Governance Costs | Total 2024 |
|------------------------------|------------------|---------------------|---------------|------------------|---------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Subscriptions Paid | 35 | - | 35 | 35 | - | 35 |
| Insurance | 738 | - | 738 | 685 | - | 685 |
| Travel Expenses | - | - | - | - | - | - |
| Stationery & Printing | - | - | - | 4 | - | 4 |
| Sundry | 97 | - | 97 | 260 | - | 260 |
| IT and Website costs | 996 | - | 996 | 552 | - | 552 |
| Bank Charges | 208 | - | 208 | 180 | - | 180 |
| Independent Examiners Fee | - | 630 | 630 | - | 372 | 372 |
| Legal Expenses | - | - | - | - | - | - |
| | <u>2,074</u> | <u>630</u> | <u>2,704</u> | <u>1,715</u> | <u>372</u> | <u>2,087</u> |

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year.

Three trustees were reimbursed £453.56 (2024 - no trustees were re-imbursed) for apiary and catering expenses during the year.

9 Employees

The charity did not have any employees during the year.

10 Tangible Fixed Assets

| | Apiary equipment | Computer equipment | Exhibition equipment | Total |
|--|---------------------|-----------------------|-------------------------|--------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1st January 2025 | 1,395 | 1,176 | 1,606 | 4,177 |
| Additions in the period | - | - | - | - |
| Disposals in the period | - | - | - | - |
| At 31st December 2025 | <u>1,395</u> | <u>1,176</u> | <u>1,606</u> | <u>4,177</u> |
| Depreciation and impairment | | | | |
| At 1st January 2025 | 488 | 1,176 | 1,553 | 3,217 |
| Depreciation charged in the period | 279 | - | 53 | 332 |
| Eliminated on disposal | - | - | - | - |
| At 31 December 2025 | <u>767</u> | <u>1,176</u> | <u>1,606</u> | <u>3,549</u> |
| Carrying amount | | | | |
| At 31st December 2025 | <u>628</u> | <u>-</u> | <u>-</u> | <u>628</u> |
| At 31st December 2024 | <u>907</u> | <u>-</u> | <u>53</u> | <u>960</u> |

11 Stocks

| | 2025 | 2024 |
|---------------------|--------------|--------------|
| | £ | £ |
| Beekeeping supplies | 685 | 3,831 |
| Event stocks | 559 | 912 |
| | <u>1,244</u> | <u>4,743</u> |

12 Debtors

| | 2025 | 2024 |
|--------------------------------|------------|------------|
| | £ | £ |
| Trade Debtors | - | 659 |
| Prepayments and accrued income | 323 | 326 |
| Other Debtors | - | - |
| | <u>323</u> | <u>985</u> |

13 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------|------------|-------------|
| | £ | £ |
| Trade Creditors | - | 105 |
| Accruals and deferred income | 705 | 995 |
| Other Creditors | - | 200 |
| | <u>705</u> | <u>1300</u> |

Deferred income of £105 (2024 - £420) represents subscriptions received in advance.

14 Fund Reconciliation

| | Movement in Funds – Current Year | | Resources | Balance at 31 |
|---------------------------|----------------------------------|---------------|-----------------|---------------|
| | Balance at 1 Jan | Incoming | expended | Dec 2025 |
| | 2025 | resources | | |
| | £ | £ | £ | £ |
| Unrestricted Funds | | | | |
| Unrestricted | 25,228 | 15,911 | (16,243) | 24,896 |
| Designated Education Fund | 1,376 | - | - | 1,376 |
| | <u>26,604</u> | <u>15,911</u> | <u>(16,243)</u> | <u>26,272</u> |

| | Movement in Funds – Prior Year | | Resources | Balance at 31 |
|---------------------------|--------------------------------|---------------|-----------------|---------------|
| | Balance at 1 Jan | Incoming | expended | Dec 2024 |
| | 2024 | resources | | |
| | £ | £ | £ | £ |
| Unrestricted Funds | | | | |
| Unrestricted | 24,952 | 15,050 | (14,773) | 25,228 |
| Designated Education Fund | 1,476 | - | (100) | 1,376 |
| | <u>26,428</u> | <u>15,050</u> | <u>(14,873)</u> | <u>26,604</u> |

15 Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total |
|---|--------------------|------------------|---------------|
| | £ | £ | £ |
| Fund balances at 31st December 2025 are represented by: | | | |
| Tangible Assets | 628 | - | 628 |
| Current Assets | 26,349 | - | 26,349 |
| Current Liabilities | (705) | - | (705) |
| | <u>26,272</u> | <u>-</u> | <u>26,272</u> |

15 Analysis of net assets between funds (cont)

| | Unrestricted Funds | Restricted Funds | Total |
|---|--------------------|------------------|---------------|
| | £ | £ | £ |
| Fund balances at 31st December 2024 are represented by: | | | |
| Tangible Assets | 960 | - | 960 |
| Current Assets | 26,944 | - | 26,944 |
| Current Liabilities | (1,300) | - | (1,300) |
| | <u>26,604</u> | <u>-</u> | <u>26,604</u> |

16 Related Party Transactions

During the year the charity had the following transactions with related parties:

Transactions with Trustees

The charity purchased honey for sale at events from 2 trustees totalling £3,511 (2024 - 2 totalling £2,379), nothing was outstanding at the end of the year (2024 - £nil). The amount paid to trustees for honey is the same as that paid to any other member, and the conditions of purchase are also the same.

