

**Charity Registration No. 509743**

**YORKSHIRE BEEKEEPERS ASSOCIATION  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

# **YORKSHIRE BEEKEEPERS ASSOCIATION**

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## **YORKSHIRE BEEKEEPERS ASSOCIATION**

### **ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The officers and committee present their report for the year ended 30<sup>th</sup> September 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011 and 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 published on 16<sup>th</sup> July 2014, FRS 102, (effective 1<sup>st</sup> January 2015).

The trustees during the year were:

Mr M Millard  
Ms L Schofield  
Mr N E W Cooper  
Mrs C McGettigan

The officers and committee at the year-end were:

President	Mr D A Shannon
Chair	Mr M Millard
Vice Chair	Mrs C McGettigan
Secretary	Ms L Schofield
Treasurer & eReturn2 Manager	Mr N E W Cooper
Education Officer	Mrs C McGettigan
Examinations Officer	Mr K Gordhandas
Webmaster	Mr D Lamont
Honey Show Chief Steward	Mr M Millard
Equipment & Resources Officer	Mr D O'Sullivan
Bee Health Officer	Mr I J Flatman
BBKA Delegate	Mr A Jefferson
Area Representatives	Mrs M-J Murray
	Mr S Maslin
	Mr R Murphy
	Mrs E Morris
	Mrs B Fulwood
	Mr J Gaunt
	Mr P Gee
	Mr J Gibson
	Mr J Hall
	Mr A Deas
	Mr K Bartlem
	Mrs R Greenwood
	Mr R Colman
	Mrs B White
	Mr R Parnaby
	Mr P Tindall
	Mr N Courtney
	Mr C Walsh
	Mr C Lindley

The charity was established under a trust deed in 1945 and is registered with the Charity Commission, No 509743, and affiliated with the British Beekeepers Association. Its principal correspondence address is Wharfe Bank House, Ings Road, Ulleskelf, North Yorkshire, LS24 9SS.

The objective of the association is to promote and further the craft of beekeeping.

The Committee is appointed by and from the membership. The policy is determined by the Committee which meets regularly and is responsible for all decision making. Decisions are implemented by the officers and other volunteers.

### **Review of the Year**

The financial health of the charity remains robust. As Covid-19 restrictions have been lifted, a number of events have taken place during the course of the year, including cosmetics and soap from honey and beeswax workshops; microscopy training courses; beekeeping displays at the Great Yorkshire Show; and training of Asian Hornet Teams to deal with an ever increasing number of incursions. Bee improvement events, featuring guest speakers, were successfully staged and well attended using "Zoom" technology and will continue during the winter months. Unfortunately, the planned Autumn Convention and Honey Show had to be cancelled due to a lack of support by members, with significant costs being incurred. All Committee Meetings, the Annual Delegate's Meeting and the Annual General Meeting continue to be held via "Zoom"; and regular contact with the membership has been maintained through the association's website and regular mailshots.

### **Financial Review**

The Charity's income totalled £63,628 (2022: £61,940) and expenditure totalled £64,764 (2022: £58,417), resulting in a deficit of £1,136 (2022: £3,523 surplus) for the year.

### **Reserves Policy**

The trustees aim to hold an unrestricted reserve equal to around six month's expenditure to provide sufficient working capital and to fund future equipment purchases. The reserves currently stand just above this level.

### **Risk Management**

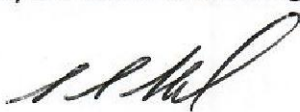
The Committee has conducted a review of the major risks to which the Charity is exposed and systems have been developed to mitigate those risks. These systems are reviewed periodically to ensure that they still meet the needs of the Association.

### **Public Benefit**

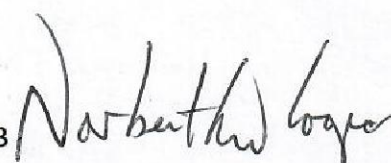
The trustees have complied with their duty under Section 17(5) of the Charities Act 2011 to have due regard to Charity Commission guidance on public benefit.

Approved by the Committee and signed on its behalf by:

M Millard  
Chair  
30<sup>th</sup> November 2023



N E W Cooper  
Treasurer  
30<sup>th</sup> November 2023



**YORKSHIRE BEEKEEPERS ASSOCIATION**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1<sup>st</sup> January 2015).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the applicable Charities 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 operation.

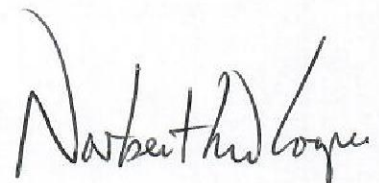
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and 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.

On behalf of the Association:

M Millard  
Chair  
30<sup>th</sup> November 2023



N E W Cooper  
Treasurer  
30<sup>th</sup> November 2023



## **YORKSHIRE BEEKEEPERS ASSOCIATION**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF YORKSHIRE BEEKEEPERS ASSOCIATION**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30<sup>th</sup> September 2023.

#### **Respective Responsibilities of Trustees and Examiner**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

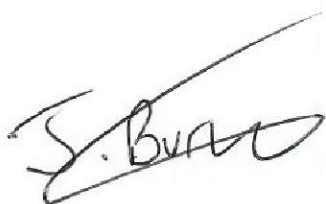
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Jacob C. Bury ACA  
Chartered Accountant  
5 Park Road  
Barlow  
Selby  
North Yorkshire  
YO8 8ES

28<sup>th</sup> November 2023

**YORKSHIRE BEEKEEPERS ASSOCIATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 SEPTEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>Total</b>	<b>Total</b>
<b>Income and Endowments From:</b>		
<b>Donations and Legacies:</b>		
YBKA Capitation Fees	£6,228	£6,006
BBKA Capitation Fees	£43,301	£41,944
BDI Basic & Additional Premiums	£3,873	£4,168
Research & Donations	£313	£282
<b>Charitable Activities:</b>		
Trading - Tamper Evident Seals	£618	£1,176
Trading - Promotional Items	£18	£87
Autumn Convention	£475	
Advertising		£525
Microscopy	£280	
Cosmetics & Soap From Honey & Beeswax	£1,440	£510
<b>Investments:</b>		
Bee Craft Limited		
Interest	£1,031	£41
Gift Aid	£6,051	£7,201
<b>Total</b>	<b><u>£63,628</u></b>	<b><u>£61,940</u></b>

## Expenditure on Charitable Activities

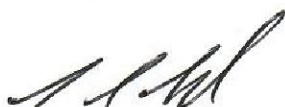
	2023	2022
Capitation Fees To BBKA	£43,301	£41,944
BDI Basic & Additional Premiums	£3,873	£4,168
Trading - Tamper Evident Seals	£528	£1,004
Trading – Promotional Items		£97
Gift Aid Repayments To District BKAs	£6,051	£7,196
Advertising	£144	
District BKA Interest Payments	£510	£18
Meetings	£144	£149
Subscriptions	£71	£65
Donations	£100	£200
Independent Examiner's Fee	£825	£750
Officer Expenses		£35
Sundry Expenses	£531	£400
Bank Charges	£86	£113
Depreciation	£800	£910
Beekeeping In Schools Initiative		£261
Great Yorkshire Show	£809	£131
Bee Improvement Events	£697	£840
Microscopy	£300	
Cosmetics & Soap From Honey & Beeswax	£1,585	£10
Educational Stationery Requirements	£83	£126
Autumn Convention	£4,060	
YBKA Honey Show	£266	
<b>Total</b>	<b><u>£64,764</u></b>	<b><u>£58,417</u></b>
<b>Net Movement In Funds</b>	<b>(£1,136)</b>	<b>£3,523</b>
Total Funds Brought Forward	£46,158	£42,635
<b>Total Funds Carried Forward</b>	<b><u>£45,022</u></b>	<b><u>£46,158</u></b>

**YORKSHIRE BEEKEEPERS ASSOCIATION**

**BALANCE SHEET AS AT 30 SEPTEMBER 2023**

	Notes	2023	2022
<b>Fixed Assets</b>			
Fixtures, Fittings & Equipment		£121	£918
<b>Investments</b>			
Bee Craft Limited – 320 Shares		£320	£320
	<b>2</b>	<b>£441</b>	<b>£1,238</b>
<b>Current Assets</b>			
Stocks		£1,663	£2,187
Debtors	<b>3</b>	£130	
Cash At Bank and In Hand	<b>4</b>	£86,437	£81,566
		<b>£88,230</b>	<b>£83,753</b>
<b>Creditors Amounts Falling Due Within One Year</b>	<b>5</b>	£43,649	£38,833
<b>Net Current Assets</b>		<b>£44,581</b>	<b>£44,920</b>
<b>Net Assets</b>		<b><u>£45,022</u></b>	<b><u>£46,158</u></b>
Represented by:			
<b>Funds:</b>			
<b>Unrestricted Income Funds</b>			
General Fund	<b>6</b>	£45,022	£46,158
<b>Total Funds</b>		<b><u>£45,022</u></b>	<b><u>£46,158</u></b>

M Millard  
Chair  
30<sup>th</sup> November 2023



N E W Cooper  
Treasurer  
30<sup>th</sup> November 2023



## **YORKSHIRE BEEKEEPERS ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2023**

#### **1 Accounting policies**

##### **Charity Information**

Yorkshire Beekeepers Association is a public benefit entity. It is a registered charity constituted under a trust deed. The principal address is Wharfe Bank House, Ings Road, Ulleskelf, North Yorkshire, LS24 9SS.

##### **1.1 Accounting Convention**

These financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards and the Charities SORP (Statement of Recommended Practice: 'Accounting and Reporting by Charities') FRS 102 version, (effective 1 January 2015).

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

##### **1.2 Income**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

The following specific policies are applied:

- Investment income is included when receivable.
- Income from charitable trading activities are accounted for when earned.
- Capitation fees are accounted for when receivable.
- Voluntary income by way of donations or sponsorship is included when the charity is entitled to the income.

##### **1.3 Expenditure**

Expenditure is recognised on an accruals basis as the liability is incurred and includes the related VAT as this cannot be recovered.

Charitable expenditure comprises the costs incurred by the charity in the delivery of its activities and services.

All costs are directly allocated to a particular activity.

## **YORKSHIRE BEEKEEPERS ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2023**

#### **1.4 Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at the lower of cost and net realisable value. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment 4 years straight line.

The charity capitalises all asset purchases over £250.

The trustees believe the cups are worth around £1,500 more than their net book value due to recent rises in metal prices, but no professional valuation has been obtained.

Information relating to a long standing investment in Bee Craft Limited, comprising 320 Shares of Nominal Value £1.00 each, only recently came to light. This shareholding represents 5.33% of the total number of shares issued and is held on behalf of the Yorkshire Beekeepers Association by the Treasurer and Secretary, who are the nominated shareholders. The shares are recognised in the accounts at nominal value and no dividends have ever been paid.

#### **1.5 Fund Accounting**

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds ear-marked by the committee for particular purposes.

Restricted funds can only be applied for particular purposes as set by the donor.

#### **1.6 Stock**

Stock is valued at the lower of cost and net realisable value.

#### **1.7 Financial Instruments**

The Association 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 balance sheet when the Association 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.

## **YORKSHIRE BEEKEEPERS ASSOCIATION**

### **NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2023**

#### **1.8 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.

#### **1.9 Classification of Financial Liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Association after deducting all of its liabilities.

#### **1.10 Basic Financial Liabilities**

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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.

## YORKSHIRE BEEKEEPERS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 2 Tangible Fixed Assets

Fixtures and Fittings		Total
<b>Cost</b>		
At 1 October 2022		£8,495
Additions in the year		£0
At 30 September 2023		<b><u>£8,495</u></b>
<b>Depreciation</b>		
At 1 October 2022		£7,577
Charge for the year		£800
At 30 September 2023		<b><u>£8,377</u></b>
<b>Net Book Value</b>		
At 1 October 2022		<b><u>£918</u></b>
At 30 September 2023		<b><u>£118</u></b>
<b>Investments</b>		
Bee Craft Limited		<b><u>£320</u></b>
<b>Total Net Book Value</b>		<b><u>£438</u></b>
<b>3 Debtors</b>	<b>2023</b>	<b>2022</b>
Trade Debtors	£130	
	<b>£130</b>	<b>£0</b>
<b>4 Cash At Bank</b>		
Current Account	£8,534	£15,566
Deposit Account	£77,903	£66,000
	<b><u>£86,437</u></b>	<b><u>£81,566</u></b>
<b>5 Creditors: Amounts Falling Due Within One Year</b>		
Trade Creditors	£267	£145
District BKA Investments	£43,382	£38,688
	<b><u>£43,649</u></b>	<b><u>£38,833</u></b>

## YORKSHIRE BEEKEEPERS ASSOCIATION

### NOTES TO THE FINANCIAL STATEMENTS (Continued) FOR THE YEAR ENDED 30 SEPTEMBER 2023

#### 6 Movement In Funds

	Balance Brought Forward	Income	Expenditure	Transfers	Balance Carried Forward
Unrestricted funds	£46,158	£63,628	(£64,764)	£0	£45,022
	<b>£46,158</b>	<b>£63,628</b>	<b>(£64,764)</b>	<b>£0</b>	<b>£45,022</b>

#### 7 Trustee Remuneration and Related Party Transactions

No members of the committee received any remuneration during the year. No expenses were reimbursed to any member of the committee during the year.

No gifts were rewarded in the year to retiring members in recognition for services to the charity.

No trustees or any other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

#### 8 Taxation

Due to its charitable status the Yorkshire Beekeepers Association is currently exempt from tax on its income, because all funds are applied to charitable purposes.

These accounts were approved and authorised for issue by the trustees on 21<sup>st</sup> October 2023.