

'Training the next generation of professional beekeepers'



Module 6

Financial and technical aspects of operating a beekeeping business

Developed by Spey Valley Bees Ltd



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of the European Union



CIVIC



HeartHands
SOLUTIONS
HANDS ON KNOWLEDGE



Spey Valley Bees

Module 6

Introduction



Module 6 introduces the subject of setting up and running a beekeeping business, covering business structures, planning, budgeting, keeping records, creating invoices and tax matters.

It will take you 4 hours to complete it.



Module 6



Description

Most of us work for other people or organisations and it is a big learning curve if we decide to start our own business. This module will take you through the process of setting up your beekeeping business and give you practical tips and advice on running it so that you meet any legal requirements and can move towards profitability



Module 6

List of Topics



Topic 1 Overview of bee farming and business models

Topic 2 Setting up and running your business

Topic 3 Business planning and goal setting (short and long-term)

- a. Where do you want your business to be in 3 years-time?
- b. Where is your business now?
- c. How are you going to get there?



Module 6



Learning Outcomes - Knowledge

Once you have completed this module, you will :

- Know the differences between hobby beekeeping and running a beekeeping business
- Understand the various business structures available and appreciate the legal requirements in respect of record keeping, VAT, and tax matters.
- Understand how business planning works



Module 6



Learning Outcomes – Competences & Skills

Once you have completed this module, you will:

- Be able to place your business within the correct structure for your requirements
- Be competent in carrying out a strategy review of your business
- Design a business plan
- Be competent in costing activities within your plan and be able to work within a budget
- Be able to work towards targets and to review performance



Module 6



Topic 1 'Overview of Bee Farming and Business Models'

In this topic we will look at bee farming and the various business models and income streams available to you



What is a Bee Farmer?



- Bee farming is simply beekeeping on a larger scale
 - UK: 100 + hives
 - EU: 150 + hives
 - USA: 40,000 + hives
- It is also beekeeping for a profit not as a hobby
 - Income derived partly or mainly from beekeeping



How many hives You Can Manage?

- 40 to 100 hives
- 101 to 250 hives
- 251 to 400 hives
- 401 to 1,000 hives
- 1,001 plus hives

One person, part time

One person, full time

One person with help

1-3 staff

Many staff



An Overwintering site in Scotland



Heavy Duty Equipment!



This is a unimog, probably 60,000 euros worth. Far beyond most of our aspirations but the big operations use them along with the lifting gear you can see on the back of the truck.

Large Quantities of Honey in Bulk



Lots of Hives are Needed!



Considerations



- How many hives can you physically manage?
- Staffing requirements – will you need staff to help you?
- Processing Facilities – where will you extract? Kitchen? Purpose built facility?
- Storage – you will need storage space for equipment
- Health & Safety – you will need to complete a risk assessment
- Automation – as your business grows you may want to use automated equipment but this is expensive



Considerations



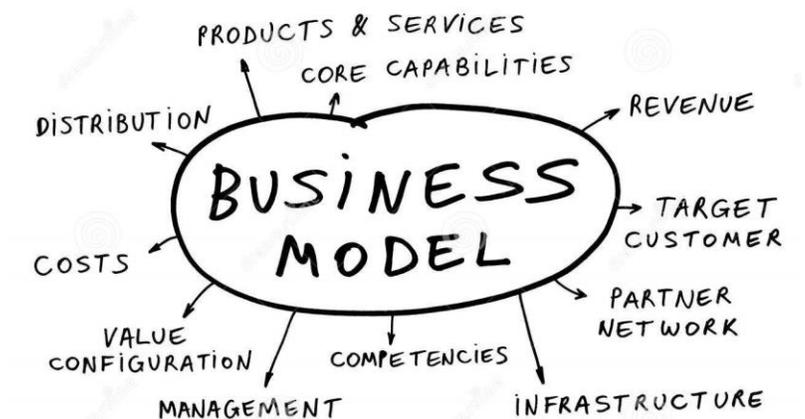
- It is important to be a competent beekeeper before dramatically increasing your hive numbers.
- If you cannot manage 20 colonies successfully, you will probably not be able to manage more.
- And physically, it is a demanding job so you need to consider if you can handle 50, 100 or 300 hives.



Business Models



- A business model is simply how the business goes about making a profit by selling a product or service in a market
- It indicates if (and also how) the business is viable and is profitable, and in some cases if it is scalable



Income Streams



- Honey
- Bees, queens, nucs
- Beeswax candles
- Cosmetics
- Visitor centre
- Education and courses
- Beekeeping equipment
- Pollination contracts



Selling Honey

- You can sell it in bulk (buckets/drums) or in jars
- Wholesale (to retail outlets), direct to the customer, or both
- Making a living solely on honey sales can be risky – putting all your eggs in one basket. What are you going to do when you run out or there is a couple of bad years on the run?



Honey in Jars - Considerations



- What type/size of jar are you going to use?
- Are you selling it wholesale, retail or both?
- Retail at farmers' markets and country shows can be profitable



Honey in Jars



- Sell to customers at the farm gate – put a 'honey for sale' sign up
- Online via website or social media
- Retail premises but again has a cost implication



Farmers' Markets/Shows

- Use attractive displays and offer honey tasting
- Take advantage of seasonal items, e.g hampers, beeswax candles at Xmas
- Hand out leaflets promoting your business and honey bees
- Enjoy the banter – don't attend farmers' markets if you don't like talking to people
- Regular attendance will build up a customer base
- Farmers' markets can be hard work!
- Stay on your feet so your customers don't walk past the stall (No chairs)





Notice the weights

Very important to stop gazebo blowing away!



Selling Bulk Honey



- What size buckets will you use? Bigger buckets are very heavy!
- You need to decide the wholesale cost versus the retail cost
- Usually, the more honey that is bought, the lower price



Honey Price



Blossom

1lb jar

8oz jar

12oz jar

In bulk (buckets/lb)

€7,000 or €8,000 a ton

Retail

€8 - €10

€4.50 - €6.60

€5.50 - €6.60

€4.50 to €5.50

Wholesale

€5.30

€4.00

€4.45

€3.30 to €4.50

(Estimates of cost are based on the market in the U.K. in August 2020)



Honey Price



Heather

Retail

Wholesale

1lb jar	€ 9 - € 13	€ 6.60
8oz jar	€ 5.50 - € 6.60	€ 5.00
12oz jar	€ 6.60 - € 9.00	€ 6.00
In bulk (buckets/lb)	€ 6.60 to € 7.70	€ 5.00

€ 10,0009 or € 11,200 a ton

(Estimates of cost are based on the market in the U.K. in August 2020)



Key Principles



- You must be able to provide wholesale customers all year round otherwise they will go elsewhere, so don't over stretch yourself
- If you provide a quality product and good customer service you will gain a good reputation leading to repeat orders
- The customer is always right! Even when they are wrong!
- Look after your customers and they will remain loyal to you and your product



Other Hive Products



- Honey marmalade
- Beeswax candles/polish
- Soap
- Balms
- Propolis
- Pollen



Selling Bees and (Nucs and Queens)

- Your reputation is everything in business so provide a good product and a good service!
- Do you have the skills to raise queens and create nucs?
- If you don't you may require training and that may come with a cost
- Will you use your own or bought in queens to head the nucs you sell? Again a cost implication"
- You may decide to run a queen rearing operation



Nucs and Queens

Poor weather can affect your operation as queens don't mate so again, don't put all your eggs in one basket



Diversification



- Honey farm
- Visitor centre
- Mead, beeswax, propolis, pollen
- Education
- Equipment manufacture and/or supply



Beeswax, €11 a kilo



Honey Farms



not logged in Login

W. & Robson's
Chain Bridge Honey Farm
 Since 1948 Berwick-upon-Tweed, Northumberland UK 44 (0) 1289 382 362 info@chainbridgehoney.co.uk

Home About Us Promotions My Account News Contact Us

CATEGORIES

- Honey
- Honey Mustard
- Honey Lip Balm
- Skin-Care
- Soap
- Honey Ointments
- Propolis Products
- Beeswax Candles
- Beeswax Polish
- Beeswax Blocks
- Beekeeping Books
- Gifts

Visitor Centre »

Chain Bridge Honey Farm

We are a flourishing family business started by beekeeping advisor William Selby Robson in 1948. Specialising in natural honey products you can buy everything from honeycombs to beeswax candles from our site. We hope you find something you like.

Featured Products

<p>Honey & Beeswax Natural Lip Balm (Lavender) 18g</p>  <p>£3.25</p>	<p>Beeswax Shoe Polish Pack</p>  <p>£11.50</p>	<p>Honey and Beeswax Hand Cream Summer Burst 50g</p>  <p>£5.95</p>
<p>Tweedside Honey 340g</p>  <p>£3.85</p>	<p>Tweedside (wildflower) Comb Honey 227g</p>  <p>£4.45</p>	<p>Honey and Beeswax Soap Heather Honey 75g</p>  <p>£2.75</p>

SHOPPING BASKET
 (0)
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CURRENCY
 £ GBP

CREATE A BUZZ!

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[G](#)

WE ARE SOCIAL INSECTS!

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[G](#)

SUBSCRIBE TO OUR MAILING LIST

email address

Tweets by @chainbridgehoneyfarm

HAPPY BEE PLAY HIVE
Soft play area

QUINCE HONEY FARM

BEE WORLD
Honey Bee Exhibition

TROPICAL ANTS
Up close viewing

SHOP
Honey, Gifts and more...

CAFE
Hot Meals, Cream teas and more...



Northumberland Honey Co. U.K.

- Luke and Suzy – the passion in setting up of their mead business



Equipment Manufacture & Supply



- Buy and sell beekeeping equipment
- Can sell online or from premises or both?
- Sell at beekeeping conventions



Beekeeping Education



- Beekeepers will pay to attend conventions, lectures and training courses
 - You have more credibility if you have beekeeping qualifications

Training Courses



E.U. Funding is available to run beekeeping courses

Contract Pollination

- Run by the Bee Farmers Association (BFA) in UK
- Bee farmers receive £70 a hive for pollinating orchards crops mainly



National Pollination Scheme, NPS (UK)



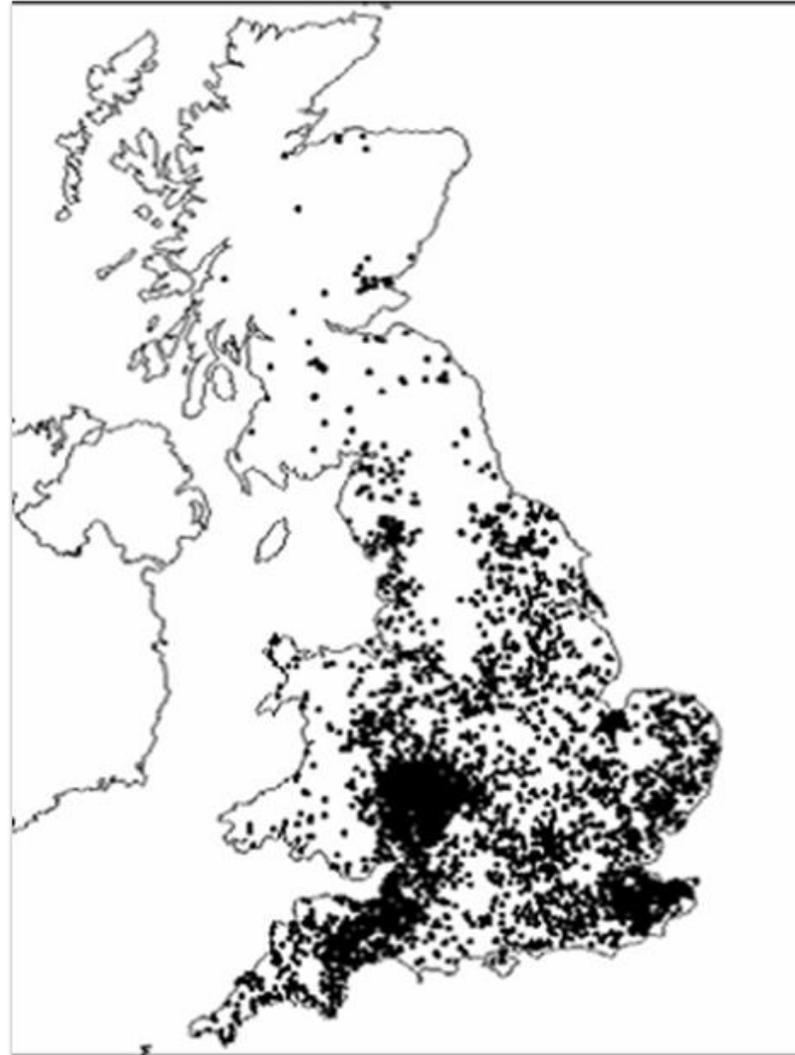
Members of the BFA are eligible to participate

- The NPS Secretary contacts growers throughout the UK to obtain orders for pollination work
- Members are invited to tender to supply colonies to carry out the work
- Contracts are awarded
- BFA manages payments



Orchards in the UK

- Kent
- Somerset
- Cambridgeshire
- Herefordshire
- Worcestershire
- Gloucestershire



Borage



Top & Soft Fruit



Field Beans



Topic 1



Summary

- Bee Farming is simply beekeeping on a larger scale and is based on making a profit
- It is a demanding occupation so you need to consider how many hives you can manage
- Decide what your business model will be, i.e. what will be the income streams for your business. Don't put all your eggs in one basket
- Decide if you will sell honey direct to the customer, or wholesale to retail outlets and set different prices for each



That is the End of Topic 1, Module 6



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Spey Valley Bees

Topic 2 'Setting Up and Running Your Business'



In this topic we will look at setting up your beekeeping operation as a business as opposed to it just being a hobby



Topic 2 'Setting Up and Running Your Business'

Learning Outcomes - Knowledge



Once you have completed this task, you will:

- Understand the various business structures available and appreciate the legal requirements in respect of record keeping, VAT, and tax matters.



Topic 2 'Setting Up and Running Your Business'

Learning Outcomes – Competences & Skills



You will be able to:

- place your business within the correct structure for your requirements



Structuring Your Business



- Setting up a business will be different depending on which E.U. country you are located so ensure you research the subject and follow the rules.
- To aid you in setting up your business we will look at how you can structure it in the U.K where you can set up as a sole trader or create a Limited Company
- It is a similar situation in other E.U. countries



What is a Sole Trader?



- You are self-employed
- Legally, you and the business are one and the same
- Need to register online with HM Revenue and Customs
- Complete an annual tax return detailing all of your income including any profits



The Tax Return



- You will have to complete a tax return whatever country you are based in
- Choose an accounting year end date
- Include income and running costs
- Online accounting apps available if you want to do it yourself
- Or instruct an accountant



What is a Limited Company?

- A more formal arrangement
- Company is a separate legal entity from you
- You are likely to be a director and a shareholder
- You own all or part of it



Limited Company Advantages



- Tax savings (UK)
 - 20% corporation tax (if profits are less than £300k)
 - Sole trader – income tax of 20, 40 or 45%
- Don't pay national insurance
- Can pay yourself dividends
- More attractive for inward investment, i.e. you can sell shares



Limited Liability

- Company can own its own equipment, incur debts and pay bills in its own right
- Means your personal assets, house, car, are safe if sued
- Sole trader – own assets can be siezed to pay a business debt



Advantage



- Some costs get more tax relief, e.g. food & drink for employees
- Sole trader – only claim tax relief for food & drink when travelling on business if it involves an overnight stay, is outside normal working pattern or if your business is itinerant, e.g. chimney sweep



Limited Company Disadvantages



- Can't draw money out of bank account freely
- Sole trader – unlimited withdrawals and doesn't affect tax you pay



Limited Company



- Only 3 ways a company can legally pay you money
 - A salary for work you do
 - Dividends on the shares you own
 - Expenses you incur on its behalf
 - Any other withdrawals – may have to pay more tax



Limited Company Disadvantages



- More paperwork – have to file company's paperwork on time
 - Accounts with Companies House (CH)
 - Confirmation statement (CH)
 - Corporation tax return with HMRC
 - As an employee with a salary, company will have to register as an employer & operate a payroll
- Sole trader – just 1 document, the tax return



Limited Company Disadvantages



- Lack of privacy
 - Company accounts, confirmation statement, company's registered office address all in public domain
- Sole trader – no such lack of privacy



Sole Trader or Limited Company?



- It is not a clear-cut choice
- You need to weigh up pros and cons
- Discuss it with your accountant
- The simplest structure is a sole tradership



Becoming a Sole Trader?



- Choose a unique name
- Register with the tax authorities
- You can trade under your own name or a business name
- If using a business name, stationery must display your own name as well



Becoming a Sole Trader?



- Do you have any training needs, e.g. book keeping?
- Open a business bank account
- Start recording income and expenses
- Create
 - a letter head
 - Invoice
 - Delivery note
 - Consider an accountant



Tax Matters and VAT (Value Added Tax)



- Sole traders must
- Pay income tax on profits
- Complete a self assessment tax return annually detailing income and expenditure
- Register as self-employed with HMRC within first 3 months, and can
- Incur penalties if late



Becoming a Sole Trader?



- If you have a turnover of more than £85,000 (UK), € 94,292? You need to:
 - Apply for a VAT number
 - Charge customers VAT
 - Complete VAT returns
 - Sign up for making tax digital



VAT and Bee Farming

- Honey & Bees are zero rated (UK)
- So you don't charge VAT!
- You can register for VAT Voluntary
- And claim VAT back



Re-claiming VAT



- You can re-claim VAT on:
 - Commercial vehicle expenses
Including purchase cost of vehicle, fuel,
service and repairs
 - Beekeeping equipment
 - Accountant fees

IT'S A 'NO BRAINER!'



Invoices

Your invoice must contain:

- Business name & address
- Personal name
- VAT number

And it is advisable to:

- Use consecutive invoice numbers
- Include your bank account details
- Include payment terms and conditions
- Consider an early payment offer
- Keep a record of all invoices in order



Speyside Honey & Bees

Mr Tony Harris
Cowiemuir, Fochabers,
Moray, IV32 7PS
Tel. 01343 821282 (H), 07884496246 (M)
E Mail: tonyharris316@btinternet.com
VAT Registration Number: 234199304



INVOICE NO: 0031/18

Date: 16th August 2018

To: **Allarburn Farm Shop**
Edgar Road, Elgin
IV30 6XQ
Purchase Order: 00022456

12 x12oz jars Blossom Honey (runny) @ £4.45 each	£53.40
4 x12oz jars Blossom Honey (set) @ £4.45 each	£17.80
6 x12oz jars Heather Honey (set) @ £5.45 each	£32.70
4 x 8oz jars Blossom Honey (set) @ £3.85 each	£15.40
	£119.30

Please pay by direct transfer into my TSB bank account
'Speyside Honey and Bees',
Account No. 13461160
Sort code: 30-25-87

Thank you for your custom

VAT – Honey is presently zero rated for VAT.

CARRIAGE – Orders over £400 are delivered carriage free within Moray, Aberdeenshire and Inverness-shire. Below this level a nominal charge to cover carriage and packing is made.

TERMS – Strictly nett, payment due 30 days after date of invoice. Goods remain the property of the vendor until payment is received in full.



Speyside Honey & Bees

Mr Tony Harris
Cowiemuir, Fochabers,
Moray, IV32 7PS
Tel. 01343 821282 (H), 07884496246 (M)
E Mail: tonyharris316@btinternet.com
VAT Registration Number: 234199304



DELIVERY NOTE

INVOICE NO: 0044/18

Date: 22nd October 2018

Purchase Order: 0020001463

**To: Highland Village,
Baxters Food Group,
Fochabers,
Moray, IV32 7LD**

12 x 12oz jars Blossom honey (runny)
9 x 8oz jars Blossom honey (runny)
10 x 12oz jars Blossom honey (set)
1 x 8oz jars Blossom honey (set)
8 x 12oz jars Heather honey
4 x 8oz jars Heather honey
44 items in total

Received by _____
Thank you for your custom



Sole Trader Summary



Have you:

- Registered as self-employed with HM Revenue & Customs?
- Opened a business bank account
- The necessary insurance, public liability in place?
- Contacted HM Revenue & Customs to register for VAT if necessary?



Sole Trader Summary



- Set up a financial record-keeping system?
- Made sure that your own name is on all your business stationery, including letters, invoices, receipts and cheques?
- Set terms and conditions for your customers. Such as when your invoices are to be paid?





If you can answer 'yes' to all these questions,
CONGRATULATIONS
you're in business as a self-employed sole trader



Topic 2



Summary

- You can set up your business as a 'sole trader' or a 'Limited Company', both have advantages and disadvantages
- Either way you must register your business with the appropriate authority in your country
- Start recording income and expenditure and create professional invoices
- You must complete an annual tax return as a sole trader
- More complex paperwork needs to be completed for a Limited Company
- You must register for VAT if your turnover is above the threshold
- Consider registering for VAT voluntarily if selling honey and bees as they are zero-rated



That is the End of Topic 2, Module 6



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Spey Valley Bees

Topic 3 'Business Planning and Goal Setting'



This topic will help you to create a business plan, work within a budget and plan more long-term goals as you grow your business



Topic 3 'Business Planning and Goal Setting'

Learning Outcomes - Knowledge

Once you have completed this module, you will :

- Understand how business planning works



Topic 3 'Business Planning and Goal Setting'



Learning Outcomes – Competences & Skills

You will also be:

- Competent in carrying out a strategic review of your business
- Able to design a business plan
- Competent in costing activities within your plan and be able to work within a budget
- Able to work towards targets and to review performance



Carrying Out a Strategic Review



It is important to go through a process when carrying out a strategic review of your business and to answer 3 easy questions.

- Where are you now?
- Where do you want to be?
- How are you going to get there?



Business Plan



The strategic review precedes the business plan and is reviewed annually so a good business plan will be a rolling plan



Where Do You Want To Be?



The starting point is asking yourself, 'what type of a bee business do you want?'

Even if your ambitions seem like pipe dreams it is important to write down all ideas and produce a Vision, Statement of Intent or Mission Statement

Let's look at some famous vision statements



Famous Vision Statements



“We save people money so they can live better.”



“Improving people’s lives through meaningful innovation.”



Famous Vision Statements



1970: We will destroy Yamaha

Current: To Be a Company that Our Shareholders, Customers and Society Want



1960s: Crush Adidas

Current: To be the number one athletic company in the world



Spey Valley Bees Ltd Vision Statement 2012



This is the vision statement for Spey Valley Bees in 2012

'SVB is an established profitable bee farming business

Runs 150 hives for honey production and breeds and sells local queens and nuclei

Supplies local Morayshire Honey to a minimum of 36 regular wholesale customers in Moray & Aberdeenshire'

T.H. holds NDB qualification and teaches beekeeping courses throughout Scotland & the U.K. and gets paid for it'



Exercise 1 'Establishing a Vision Statement'



In this exercise we will answer the question, 'where do you want to be?'

What type of a bee business do you want and where do you want your business to be in 3 years' time?

Even if it seems like a pipe dream now it is important to write down all ideas.

The next step is to write a vision statement for your business.

Remember, that the vision statement is the future ideal that your business is constantly aiming for. It can also be described as 'your dream'!

Time allotted for this exercise is 20 minutes.



Where Are You Now?



When you have established a clear vision of the future, it is important to establish where you are in the present. This will enable you to identify the gaps between where you are and where you want to be. So we carry out a SWOT analysis.

- SWOT Analysis

- Strengths - Identify the strengths to build on

- Weaknesses - Identify weaknesses that need to be remedied

- Opportunities - the internal and external opportunities that exist which could support the change

- Threats - which may prevent or inhibit the change



Spey Valley Bees in 2012



This is where SVB was in 2012 so you can see that the vision statement was very ambitious.

- 40 hives of bees
- 20 spare hives
- Extracting equipment – hand operated
- 12 regular wholesale customers
- Farmers' markets
- Sales from farm gate
- Scottish Expert Beemaster qualification
- Taught unpaid beekeeping courses





Strengths

Enthusiasm (bee fever!)

Practical Knowledge / Qualifications

Current stocks/equipment

Weaknesses

Lack of:

business acumen

finance

equipment

facilities

skills





Opportunities

Local honey is a premium product and is in demand

National Diploma in Beekeeping qualification

Funding experience & opportunities

Threats

Burn out

Cash flow

Weather/disease/lack of bees

Competition



Exercise 2 'SWOT Analysis'



Once you have established a clear vision of the future for your business, it is important to establish where you are in the present. This will enable you to identify the gaps between where you are now and where you want to be.

Also known as a Present Positioning Audit – it is important to be honest!

S.W.O.T. – Strengths, Weaknesses, Opportunities, Threats

Strengths - Identify the strengths to build on

Weaknesses - Identify weaknesses that need to be remedied

Opportunities - the internal and external opportunities that exist which could support your business

Threats - that may prevent or inhibit your business moving towards the vision

It is important to look at both the internal and external environment.

Time allotted for this exercise is 20 minutes.



Strengths	Weaknesses
Opportunities	Threats



Print this off and fill in the boxes



You Now Have the Framework of a Plan



You know where you want your business to be in 3 year's time, and

You know where your business is at this current time

You now need to address, How are you going to get to where you want to be?



How Are You Going To Get There?



What needs to be done to get you to where you want to be and how long is it going to take you?

When will you know you are there, i.e. have reached the vision?

You need to set goals

Short term: 6 – 12 months

Long term: 1 – 3 years

You need to write these down!



Setting 'SMART' Goals



- S Specific - means the goal is clear and unambiguous
- M Measurable – if not measured, how will you know you are making progress towards successful completion.
- A Achievable – Not too easy but not totally out of reach
- R Realistic – within the availability of resources, knowledge and time but this doesn't mean 'easy'
- T Timely - i.e. within a set timescale. Setting a target date helps you focus your efforts on completion of the goal.



SVB's Goals (Year 1)



Obtain National Diploma in Beekeeping

Raise my personal & business profile

Design a unique label

Increase stocks to 80 hives

Sell 24 nucs, raise 100 queens

Harvest c1 ton of blossom honey

Harvest c1/2 ton of heather honey

Recruit 12 more wholesale customers



SVB's Goals (Year 2)



Increase stocks to 120 hives

Create a separate extracting facility

Sell 36 nucs

Harvest c2 ton of blossom honey

Harvest c1 ton of heather honey

Recruit 12 more wholesale customers (36 in total)



SVB's Goals (Year 3)

Obtain funding for beekeeping courses

Increase stocks to 150 hives

Sell 50 nucs

Harvest c2 ton of blossom honey

Harvest c1 ton of heather honey

Consolidate business



Exercise 3 'Setting Business Goals'



The next stage in developing the strategic plan is to work out how to get your business from where you are now to where you want to be in the future!

In other words, what needs to be done to get you to where we want to be and how long is it going to take. When will we know we are there, i.e. have reached the vision



What are your short term goals, 6 – 12 months, and long-term goals, 1 – 3 years



Goals should be SMART! Specific, Measureable, Achievable, Realistic and Timely



In this exercise you will write SMART goals for Year 1, 2 and 3 of your business and where applicable cost specific goals.

Time allotted for this exercise is 45 minutes.

BUSINESS ACTIVITY:

YEAR 1 GOALS

[Large grey rectangular area for writing Year 1 Goals]

COST (if any)

[Large light grey rectangular area for writing costs]



Print this off and fill in the boxes



YEAR 2 GOALS

A large, empty grey rectangular box intended for writing goals.

COST (if any)



Print this off and fill in
the boxes



YEAR 3 GOALS



Print this off and fill in
the boxes

COST (if any)

Other Considerations



Will you work Part-time or Full-time?

Will you pay yourself a salary?

Training needs. Do you need to go on any courses?

How will you ensure the sustainability of your business?

How much will it cost you?

Can you raise any funding? (grants)



Key Elements



You must have a strong work ethic!

Structure your business!

Value your down time (as if, ha, ha 😊)

Work/Life/Family balance

If you don't do it, who will?



100 Beekeepers were
asked what they do in their
spare time

95 didn't understand the question,
and the other 5 didn't know what
day it was



When this is Your Office, it is Worth All the Effort



Topic 3

Summary



You should now

- Understand how business planning works
- Be competent in carrying out a strategic review of your business
- Be able to create a business plan, understand 'SMART' goals and work towards set targets



That is the End of Topic 3, Module 6

Congratulations!

You have now completed Module 6

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Spey Valley Bees