



The Scottish Beekeepers' Association (SCIO)

Registered Charity No. SCO 09345

Financial Statements and Trustees' Report for the year ended 31 December 2016

The Scottish Beekeepers' Association

www.scottishbeekeepers.org.uk

www.sbai.org.uk



The Scottish Beekeepers' Association (SCIO)

Registered Charity No. SCO 09345

The Scottish Beekeepers' Association (SCIO) Accounts for the Year ended 31 December 2016

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The Scottish Beekeepers' Association (SCIO)

Year ended 31 December 2016

General information

Charity name	The Scottish Beekeepers' Association (SCIO)
Registered charity number	SCO09345
Principal address	1 Grigor Gardens Inverness IV2 4JU
Trustees	
Bronwen Wright (President)	
Alan Riach (Vice-President)	
John Wilkinson (General Secretary)	(Appointed 21 May 2016)
David Brown (Treasurer)	(Appointed 20 March 2016)
Kate Atchley	
Enid Brown	
Ann Chilcott	
John Coyle	
Janice Furness	
Phillip McAnespie	
Gavin Ramsay	
Una Robertson	
Julian Stanley	
Margaret Thomas	
Jackie Elliott	(Appointed 20 March 2016)
David MacAdam	(Appointed 21 May 2016)
Martin Kay	(Appointed 22 June 2016)
Anthony Harris (General Secretary)	(Resigned 20 March 2016)
Ian Rollo (Treasurer)	(Resigned 20 March 2016)
Philip Moss	(Resigned 20 March 2016)
Neil Mathieson	(Resigned 20 March 2016)
Bankers	CAF Bank 25 Kings Hill Avenue West Mailing Kent ME19 4JQ
Solicitors	Taggart Meil Mathers 20 Bon Accord Square Aberdeen AB11 6DJ
Independent Examiner	Mhairi Callander, CA 10 Ardross Street Inverness IV2 3NS

The Scottish Beekeepers' Association (SCIO)

Year ended 31 December 2016

Report of the Trustees

The Trustees have pleasure in presenting their report and financial statements for the year ended 31 December 2016.

Constitution

The Scottish Beekeepers Association is a Scottish Charitable Incorporated Organisation (SCIO), registration no. SCO 09345.

Structure

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

Trustee recruitment

Trustees are appointed, or reappointed, at the Annual General Meeting, held in March each year.

Objectives and activities

The organisation's purposes are to support honeybees and beekeepers, to improve the standard of beekeeping, and to promote honeybee products in Scotland through:

- The advancement of education in relation to the craft of beekeeping;
- The advancement of the heritage, culture and science of beekeeping; and
- The advancement of environmental protection by conservation of the honeybee. To promote beekeeping and encourage all interested in the art and science of beekeeping, stressing the benefits that beekeeping confers on agriculture and horticulture

Promotion of Beekeeping

The SBA has continued to work throughout Scotland to fulfil its purposes of supporting honey bees and beekeepers, improving standards in education and promoting honey bee products. Interaction with SBA members and the public has continued through the developing SBA website, Facebook and the Scottish Beekeepers' Interactive Forum. For members, the SBA monthly magazine, *The Scottish Beekeeper*, provides current beekeeping information, and the Moir Lending Library, consisting of some 5,000 beekeeping books, provides a unique beekeeping resource. Digitisation of the Moir Library catalogue and five supplements has been completed and they are available on the website. Ninety years of copies of the *Scottish Beekeeper* has also been digitised and will soon be searchable on the website.

SBA presence at national and local horticultural, agricultural and honey shows has provided excellent opportunities for public engagement. Continuing collaboration with the charity Artlink has created more chances for their clients to work together with beekeepers to produce attractive and informative displays for use at shows.

Education.

The SBA is committed to advancing and improving the standard of beekeeping in Scotland. To implement this, a broad ranging education programme has run throughout the year. Modular written examinations were held during in March and November and during the summer, practical examinations at Basic, Intermediate and Advanced levels were taken. It is the aim of the SBA to have all beekeepers in Scotland at least at Basic standard. 74 candidates obtained distinction in the Basic Beekeeping examination this year, 4 Juniors passed the Junior Beekeepers examination and 65 sat modular examinations. There was also a Microscopy exam this year with all 10 candidates obtaining certificates.

Focussing on improving knowledge regarding bee health, information days were promoted by the SBA working with beekeepers and the Scottish Government.

The annual Convention, held in Elgin hosted three international speakers. The annual lecture tour, instituted so that beekeepers in more distant locations have the opportunity to benefit from a notable lecturer, was successfully undertaken by Dan Basterfield, who gave seven lectures.

The Scottish Beekeepers' Association (SCIO)

Year ended 31 December 2016

Report of the Trustees (continued)

Education (cont.)

Conscious of the need to involve young people in beekeeping, we have continued to develop ways to engage with them in schools. A series of seven video clips, aimed at children, outlining the various aspects of beekeeping has been produced and published on the SBA website, YouTube & Vimeo.

Instructional courses including microscopy weekend and day courses in honey and wax preparation, honey judging, and skep making, were well attended and successfully delivered.

Research projects.

At the University of Aberdeen the SBA is part-funding a PhD student, researching "*Establishment of an off-host culturing system for the honey bee mite Varroa destructor*".

Meetings.

Four Trustees' meetings for discussion and decision making were held. The AGM in March and the Members' Discussion meeting in November, preceded by the annual Secretaries' meeting, allowed business to be conducted and provided opportunities for beekeepers to meet and exchange ideas and information.

At national level the SBA contributed to meetings with the Scottish Government, Council of National Beekeeping Associations of the UK and Ireland (CONBA), Food Standards Scotland and the National Diploma in Beekeeping.

Local Associations.

45 Affiliated Beekeeping Associations (ABAs) have now signed up as members of the SBA. We are pleased that so many ABAs have chosen to affiliate themselves with us.

Development

The SBA is very conscious that even if honeybees have changed little over the millennia, beekeepers certainly have. The trustees, whilst continuing to cater for the needs of traditional beekeepers, are seeking to engage with the modern beekeeper and to meet the expectations of the wider community and regulators.

We have now completed our first full year as a SCIO. In many ways, this has been testing but we consider that we have risen to the challenge. New Corporate Governance and budgeting procedures are being introduced and we have published a paper 'Resources for Beekeepers' which identifies the support that the SBA can deliver to a member throughout their beekeeping life. The Board of Trustees is determined to meet the challenges that the future holds. We are encouraged to see that the Board's vision of meeting the challenges of the new millennium is generally shared by the membership when we meet in general meetings.

The appointment of our Development Officer has opened new avenues of communication. We can now:

Communicate directly with our membership by email

Communicate with the wider beekeeping community by:

Facebook

Twitter

Instagram

Youtube

Vimeo

Deliver a structured series of talks to schools

Supply speakers for a variety of occasions

and have significantly improved our website presence as well as continuing to develop the education and examination programmes.

We continue to raise the profile of the SBA at every opportunity.

The Scottish Beekeepers' Association (SCIO)
Year ended 31 December 2016

Report of the Trustees (continued)

Membership

	2016	2015
UK Full Members	1126	1,049
UK Family Members (Primary)	267	240
UK Family Members (Secondary)	267	247
Life Members	9	12
Total Voting members	1669	1,578

Reserves

The trustees aim to maintain a reserve fund of approximately one and a quarter times the annual income. In a time of change and development, the trustees recognise that this a difficult objective to achieve.

Declaration

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

Signed on behalf of the charity's trustees:

Bron Wright

Bron Wright

President

21 January 2017

The Scottish Beekeepers' Association (SCIO)

Year ended 31 December 2016

Independent Examiner's Report to the Trustees and Members of The Scottish Beekeepers' Association

I report on the accounts of the charity for the period ended 31 December 2016 which are set out on Pages 6 to 12.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 44 of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report, or for the opinions I have formed.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention (other than disclosed below)

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 9 of the 2006 Accounts Regulations

have not been met

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

Mhairi Callander

*Mhairi Callander CA
10, Ardross Street, Inverness
Date: 23 February 2017*

The Scottish Beekeepers' Association (SCIO)
Year ended 31 December 2016

**Statement of
Receipts and payments**

		General Fund	Designated Fund	Restricted Fund	TOTAL 2016	2015
	note					
Receipts	3	£	£	£	£	£
Charitable activity		78801	19229	0	98030	162489
Activities for generating Funds		16103	0	0	16103	7119
Investment income		320	192	63	575	188
Total receipts		95224	19421	63	114708	169796
Payments	4					
Charitable activities		103974	804	3476	108254	53951
Governance costs		500			500	750
Total payments		104474	804	3476	108754	54701
Net receipts/(payments)		-9250	18617	-3413	5954	115095
Transfer to Compensation Fund		-2804	2804		0	0
Funds at 1 January 2016		107773	21301	16156	145230	0
Funds carried forward		95719	42722	12743	151184	115095
Per Statement of Balances						

The notes on pages 9-12 form an integral part of these accounts.

The Scottish Beekeepers' Association (SCIO)
Year ended 31 December 2016

Statement of
Balances as at 31 December 2016

Balances as at 31 December 2015

	2016	<i>2015</i>
	£	<i>£</i>
Cash balances		
CAF Bank - general account	95263	<i>44384</i>
CAF Bank- membership account	1000	<i>46500</i>
Barclays Wealth deposit account	22113	<i>22113</i>
Barclays Wealth income account	2673	<i>2098</i>
Total cash accounts	121049	<i>115095</i>

Summary of cash balances

	General	Designated	Restricted	Total
	Fund	Funds	Funds	2016
	£	£	£	£
Cash balances brought forward	90888	11413	12794	115095
Net receipts for the year	-9250	18617	-3413	5954
Cash balances carried forward	81638	30030	9381	121049

Investments

	Holding	Accounts valuation
For&Col Inv Tsts ord GBP0.25	1180	5301
Henderson Euro FOC ord GBP0.50	675	7358
M&G Investment Man Gilt&Fxd Int	1031	10617
M&G Investment Man Recovery Stlg	5942	6859
Total Investments		30135

(Note: the market value of investments at 31 December 2016 was £35650)

The Scottish Beekeepers' Association (SCIO)
Year ended 31 December 2016

Statement of
Balances as at 31 December 2016 (cont.)

Analysis of balances

	General Fund	Designated Funds	Restricted Funds	Total	
				2016	2015
	£	£	£	£	£
Balances as at 1 January 2016	107773	21301	16156	145230	30135
Net receipts	-9250	18617	-3413	5954	115095
Transfer to Compensation Fund	-2804	2804		0	0
Balances as at 31 December 2016	95719	42722	12743	151184	145230

Summary

		2016	2015
		£	£
Total cash	as above	121049	115095
Total Investments	as above	30135	30135
Total Funds	as above	151184	145230

	2016	2015
Stocks - publicity materials at cost	4601	4870

	2016	2015
Heritage assets		
Moir Library (note 5)	324250	324250

Approved by the trustees and signed on their behalf:

Bron Wright

DG Brown

Bron Wright
 President
 21 January 2017

David Brown
 Treasurer
 21 January 2017

The Scottish Beekeepers' Association (SCIO)
Year ended 31 December 2016

Notes to the accounts

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the association.

Designated funds are funds which have been earmarked by the trustees for a particular purpose.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

3. Receipts

	General fund	Designated funds	Restricted funds	2016	2015
	£	£	£	£	£
Charitable activity					
Membership	45933			45933	5760
Donations & Legacies	2524	19229		21753	1867
Transfer				0	135127
Shows	11277			11277	10678
Education	9660			9660	3665
Conference	9217			9217	4648
Library	190			190	202
Miscellaneous					542
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	78801	19229	0	98030	162489
Activities for generating Funds					
Advertising	9327			9327	3690
Sales	6776			6776	3429
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	16103	0	0	16103	7119
Investment income					
Dividends	320	192	63	575	166
Interest				0	22
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	320	192	63	575	188
Total receipts	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	95224	19421	63	114708	169796

The Scottish Beekeepers' Association (SCIO)
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Notes to the accounts (continued)

4. Payments	General fund		Designated funds		Restricted funds		Total	
	£	£	£	£	£	£	2016	2015
Charitable activities								
Magazine		30001					30001	16171
Committee expenses		5625					5625	4617
Secretarial costs		1936					1936	1248
Fees & charges		1656					1656	0
Accommodation		3733					3733	3326
IT		310					310	84
Insurance		3397	804				4201	1824
Shows		10274					10274	8145
Library		1377					1377	2697
Education		5849			231		6080	6008
Conference/centenary		9358					9358	4821
Awards		0			214		214	50
Development		19872			2988		22860	645
Publicity		5629					5629	3499
Equipment & Repairs		0					0	816
Research		4957			43		5000	0
		103974	804		3476		108254	53951
Governance costs								
Trustee remuneration		0					0	500
Independent Examiner		500					500	250
		500	0		0		500	750
Total payments		104474	804		3476		108754	54701

The Scottish Beekeepers' Association (SCIO)
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Notes to the accounts (continued)

5. Heritage Assets

The Moir Library Collection

There are two parts to the Moir Library, the Moir Rare Book Collection and the Moir Lending Library.

1. The Moir Rare Book Collection **value £290,000.**

The collection is held in the National Library of Scotland, Rare Books' Section, Edinburgh. It consists of 250 items. The collection is open to SBA members and all other visitors, on request to the National Library. Details of the collection are online.

2. The Moir Lending Library **value £34,250**

The Collection is held in the Edinburgh City Libraries, Fountain Bridge branch, Edinburgh. It consists of more than 5,000 books and pamphlets. The collection is open to all SBA members who may borrow books. Other beekeepers and members of the public can visit and borrow or use books, for example for research, by arrangement with the SBA Library Officer.

The Collection's catalogues have been digitised and are available online.

6. Related party transactions

The following honoraria payments were made to Trustees during the period:

	2016	2015
Treasurer	0	£ 500
	<hr/> 0	<hr/> 500

Expenses totalling £10789 were reimbursed to trustees during the period.

The Scottish Beekeepers' Association (SCIO)
Year ended 31 December 2016

Notes to the accounts (continued)

7 Analysis of balances

	<i>Brought forward</i>		TOTAL	Receipts	Payments	Transfer	NET MOVEMENT	Carried Forward
	Cash	Investments						
	£			£	£			£
UNRESTRICTED								
General	90888	16885	107773	95224	-104474	-2804	-12054	95719
Total general funds	90888	16885	107773	95224	-104474	-2804	-12054	95719
DESIGNATED			0					
Compensation	9758	8455	18213	164	-804	2804	2164	20377
Library	1655	1433	3088	28			28	3116
Development	0	0	0	19229			19229	19229
							0	
Total designated funds	11413	9888	21301	19421	-804	2804	21421	42722
RESTRICTED			0					
Young beekeepers	1588	417	2005	10			10	2015
Research	34	9	43		-43		-43	0
Local association	500	131	631	5			5	636
Dr Anderson	1087	286	1373	8			8	1381
H Brown	1848	486	2334	9	-214		-205	2129
Dr & Mrs Tennant	3650	959	4609	17			17	4626
Miss M Logan	2366	622	2988		-2988		-2988	0
J M Fraser	183	48	231		-231		-231	0
A J Levy	975	256	1231	8			8	1239
N Thomson	563	148	711	6			6	717
							0	0
Total restricted funds	12794	3362	16156	63	-3476	0	-3413	12743
Total funds	115095	30135	145230	114708	-108754	0	5954	151184