



Scottish Beekeepers Association (SCIO)

Registered Charity No. SC009345

Financial Statements and Trustees' Report for the year ended 31st December 2021

Scottish Beekeepers Association (SCIO)

www.scottishbeekeepers.org.uk

www.sbai.org.uk

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2021

Contents

	Pages
General information	3-4
Report of the trustees	5-7
Independent examiner's report	8
Receipts and payments account	9
Statement of balances	10-11
Notes to the accounts	12-15

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2021

General information

Charity name Scottish Beekeepers Association (SCIO)

Registered charity number SC009345

Principal address 11 Craighends Avenue
Quarriers Village
Inverclyde
PA11 3SQ

Trustees

Philip McAnespie (President)

Enid Brown (Vice-President)

Helen Nelson (General Secretary)

Helena Jackson (Treasurer)

Mathew Richardson (Bee Health & Science Officer)

Gino Jabbar (ICT Officer & Webmaster)

Philip McAnespie (Insurance Trustee)

Margaret Forrest (Library Officer)

Resigned 12/09/21

Enid Brown (Shows and Publicity Officer)

Mhairi Neill (Membership Officer)

Alan Riach (Education & Promotion of Beekeeping)

David MacAdam (East Area Rep)

Resigned 16/05/21

Andrew Watson (Outreach Trustee)

Margaret Thomas (Markets Officer)

Resigned 15/05/21

Bronwen Wright (Young Beekeepers Officer)

Fiona Dagge-Bell

Jacqui Ferguson

Chris Urie (Salesforce Officer)

Appointed 15/05/21

Caroline MacKenzie

Co-Opted 19/06/21

Katie Muir

Co-Opted 25/09/21

Non-Trustee Support

Fiona McCormick (Admin Assistant)

To July 2021

David Barrington (Admin Assistant)

From December 2021

Alan Mackie (Insurance and Compensation Adviser)

Michelle Berry (Development Officer & Editor of SBA Magazine)

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Solicitors

Taggart Meil Mathers
20 Bon-Accord Square
Aberdeen
AB11 6DJ

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2021

Accountants

Mrs S R Kennedy FMAAT FCCA
Accountant
Nevis Accountancy Services
Office 6
An Drochaid
Claggan Road
Claggan
Fort William
Inverness-Shire
PH33 6PH

Independent Examiner

Kirsty MacIntyre BA ACPA MICB PM Dip
AATQB
The Highland Bookkeeper
2 Achnaha View
Lochaline
Morvern
PA80 5AB

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2021

Report of the Trustees

The Trustees have pleasure in presenting their report and financial statements for the year ended 31 December 2021.

Constitution

The Scottish Beekeepers Association is a Scottish Charitable Incorporated Organisation (SCIO), registration number SCO09345.

Structure

The activities of the Association are ultimately controlled by the Trustees, who meet regularly throughout the year, guided by a structured constitution and supporting operational documents.

Trustee recruitment

Trustees are appointed, or reappointed, at the Annual General Meeting, held generally between March and May each year, with each trustee having a period of tenure and a maximum time of service as 9 consecutive years.

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 honeybees and beekeepers, improving standards in education and promoting honeybee products. Interaction with SBA members and the public has continued through the developing SBA website, social media sites such as Facebook & Twitter (with increased followers and reach) and supporting the independently run 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. Sadly, this resource is closed at present due to the current Covid virus situation. Digitisation of the Moir Library catalogue and five supplements are available on the website. Ninety years of copies of the Scottish Beekeeper has also been digitised and is available in a searchable form on the website.

Unfortunately, due to the COVID 19 virus, the SBA presence at national, local horticultural, agricultural and honey shows, which provided excellent opportunities for public engagement, has again this year had to be forgone. Some of our affiliated beekeeping associations have however managed, with complied Covid guidance to undertake some practical beekeeping events and mentoring. Unfortunately, the "Train the Trainer" courses together with some other educational beekeeping events have also had to be cancelled. The Autumn SBA Convention was cancelled but three touring speaker lectures were broadcast by the "Go to Meeting" system.

Education

The SBA is committed to advancing and improving the standard of beekeeping in Scotland and although, the practical aspect of beekeeping education has been somewhat limited, the SBA together with other National and local Beekeeping Associations have broadcast a series of free monthly beekeeping webinars through the "Go to Meeting" and similar systems. These webinars have consisted of lectures from speakers at home and abroad,

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2021

Report of the Trustees (Continued)

together with question-and-answer sessions involving panellists from the SBA trustees together with the Scottish Lead Bee Inspector and members of SASA (Science and Advice for Scottish Agriculture). These webinars are very popular and are continuing in 2022.

As a result, beekeepers have enjoyed unparalleled opportunities to learn from extremely experienced beekeepers and international lecturers and have their questions asked and answered on a scale never known before.

Local Affiliated Beekeeping Associations have also been involved in webinar activities and have organised lectures and more recently virtual beekeeping beginner classes to assist their members and those wishing to know more about beekeeping and beekeepers in general.

The “Magentrix” web-based system is due to be made live during 2022 and will be utilised by beekeepers and members of the public alike for educational purposes together with assisting teachers in the Scottish Qualification Authority (SQA) Nat5 educational system and beekeeper education through a modular and video system. To populate this system will take some considerable effort from SBA trustees and in particular the Education Trustee and Development Officer.

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 video clips, aimed at children, outlining the various aspects of beekeeping has been produced and published on the SBA website, YouTube & Vimeo.

Meetings

Due to the COVID 19 circumstances, trustee meetings have ostensibly been undertaken virtually on a monthly basis albeit we have had the opportunity of meeting on a face-to-face basis at the Keavil Hotel, Dunfermline on one occasion, with opportunity for Hybrid based attendance for Trustees. The AGM was again held virtually in May 2021. This has allowed SBA business to be conducted and decisions made to advance the association.

At a national level and through a virtual platform, the SBA has also been able to be involved in meetings with the Scottish Government, Bee Health Improvement Partnership (BHIP), Council of National Beekeeping Associations of the UK and Ireland (CONBA) and the National Diploma in Beekeeping.

Governance

There have been a number of sub committees formed to help run the association in an appropriate and efficient manner. These sub committees ensure that the SBA organises itself in a professional manner and that the care of its members and data processes are afforded the highest priority.

Local Associations

44 Affiliated Beekeeping Associations (ABAs) are presently signed up as members of the SBA. We are aware that not every beekeeper in local associations is a member of the SBA. We do, however seek to promote our association and benefits of membership to them in the hope that one day, every beekeeper will be covered by SBA insurance (currently £10 million) and we will have the opportunity of endeavouring to have every beekeeper trained to a Basic Beemasters level of certification.

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.

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2021

Report of the Trustees Continued

Corporate Governance and budgeting procedures have been introduced and the Board of Trustees is determined to meet the challenges that the future holds. We also hold a 5 Year Development Plan which we regularly review and invite contribution to from our membership in the form of membership surveys.

The appointment of our Development Officer, supported by the Information & Communications Technology (ICT) group continues to support communications with SBA members together with members of the public via:

- Communicating directly with our membership by email (Mailchimp)
- Communicating with the wider beekeeping community and public by 'social media':
 - Facebook
 - Twitter
 - Instagram
 - YouTube
 - Vimeo
- Delivering a structured series of talks to schools (when Covid applicable)
- Supplying speakers for a variety of occasions and events (when Covid applicable)

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

Membership

	<u>2021</u>	<u>2020</u>
Total Membership	2,051	2,258
Voting Membership	1,955	2,147

This does not however include Junior, Supporter, Free and Exchange and Organisation memberships, which do not have a vote.

Reserves

The trustees, who oversee the SBA funds and membership fees, allocated the reserve fund to be that of one times the annual income and ensured sufficient funding for any change and improvement of the SBA. For 2021, a review and proposal by the treasurer was put forward to change the reserve fund of approximately one and a quarter times the annual income to that of 100% of Unrestricted funds, more in line with common accounting practices. This change was adopted for 2021.

Declaration

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

Signed on behalf of the charity's trustees



Phil McAnespie
President

Date: 25th February 2022

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2021

**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 2021 which are set out on Pages 9 to 15.

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.

Signed: 

Kirsty MacIntyre BA ACPA MICB PM Dip AATQB
The Highland Bookkeeper
2 Achnaha View
Lochaline
Morvern
PA80 5AB

Date: 14th March 2022

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2021

Statement of Receipts and Payments

	General Fund £	Designated Fund £	Restricted Fund £	Total 2021 £	2020 £
	note				
Receipts	3				
Charitable activity	89,323	1,499	5,000	95,822	73,363
Activities for generating Funds	34,913	-	-	34,913	4,955
Investment income	10,262	-	-	10,262	584
Total receipts	<u>134,498</u>	<u>1,499</u>	<u>5,000</u>	<u>140,997</u>	<u>78,902</u>
Payments	4				
Charitable activities	185,358	497	5,050	190,905	76,920
Governance costs	250	-	-	250	150
Total payments	<u>185,608</u>	<u>497</u>	<u>5,050</u>	<u>191,155</u>	<u>77,070</u>
Net receipts/(payments)	(51,110)	1,002	(50)	(50,158)	1,832
Transfers	22,258	(22,258)	-	-	-
Funds at 1 January 2021	<u>143,909</u>	<u>25,000</u>	<u>7,807</u>	<u>176,717</u>	<u>174,884</u>
Funds at 31 December 2021	<u>115,058</u>	<u>3,744</u>	<u>7,757</u>	<u>126,559</u>	<u>176,717</u>

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2021

Statement of Balances as at 31st December 2021

Cash balances	2021	2020
CAF bank - general account	85,921	90,017
CAF bank - membership account	4,813	3,848
Barclays Wealth - deposit account	-	47,240
Paypal account	5,689	5,476
Total cash accounts	96,423	146,581

Summary of cash balances

	General Fund	Designated Fund	Restricted Fund	TOTAL 2021	2020
Cash balances brought forward	134,830	3,811	7,939	146,581	144,748
Net receipts for the year	(51,110)	1,002	(50)	(50,158)	1,832
Cash balances carried forward	83,721	4,813	7,889	96,423	146,581

Investments

Investments with Barclays Wealth Management	Holding	Accounts Valuation at 31/12/20
		£
Foreign & Colonial Investment Trust PLC	1180.00	5,301
Henderson European Focus Trust PLC	675.00	7,358
M&G Investment Funds - Gilt & Fixed interest income	1031.53	10,617
M&G Investment Funds 3 - Recovery Fund Stlg	5942.58	6,859
		30,135

Note: the market value of investments at 31st December 2020 was £38,530

These investments were sold on 24/09/21 and reinvested with St James's Place Investment Administration Limited

Investments with St James's Place Investment Administration Limited on 04/11/21

	Holding	Accounts Valuation at 31/12/21
UK Equity	12.1%	10,588
North American Equity	43.5%	38,063
Asia & Pacific Equity	16.4%	14,350
European Equity	26.6%	23,275
Cash	1.4%	1,225
	100%	87,500

Note: the market value of investments at 31st December 2021 was £78,549

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2021

Statement of Balances as at 31st December 2021 (continued)

	note	General Fund £	Designated Fund £	Restricted Fund £	TOTAL 2021 £	2020 £
Balances as at 1 January 2021		143,909	25,000	7,807	176,717	174,884
Net receipts		(28,852)	(21,256)	(50)	(50,158)	1,832
Balances as at 31 December 2021		115,058	3,744	7,757	126,559	176,717

Summary		2021 £	2020 £
Total cash	as above	96,423	146,582
Total investments	as above	87,500	30,135
Total funds		183,923	176,717

Stocks - publicity materials etc at cost		2021	2020
		6,675	6,169

Heritage assets		2021	2020
Moir library	5	489,753	489,753

Approved by the trustees and signed on their behalf:



Philip McAnespie
President
Date: 25th February 2022



Helena Jackson
Treasurer
Date: 25th February 2022

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2021

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 funds	Designated funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Charitable activity					
Membership	73,653	-	-	73,653	66,858
Donations & Legacies	9,472	-	-	9,472	3,425
Events & Merchandise	1,842	-	-	1,842	2,406
Education	4,176	744	-	4,920	675
Development & Publicity	-	-	5,000	5,000	-
Convention	-	-	-	-	-
Libraries	-	-	-	-	-
Insurance & Compensation	180	755	-	935	-
	89,323	1,499	5,000	95,822	73,363
Activities for generating Funds					
Advertising	4,778	-	-	4,778	4,955
Sale of investment holdings	30,135	-	-	30,135	-
	34,913	-	-	34,913	4,955
Investment income					
Dividends & interest	531	-	-	531	584
Gain on sale of investments	9,731	-	-	9,731	-
	10,262	-	-	10,262	584
	134,498	1,499	5,000	140,997	78,902

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2021

Notes to the accounts (continued)

4 Payments

	General funds	Designated funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Charitable activities					
Magazine	40,490	-	-	40,490	34,692
Membership	1,545	-	-	1,545	2,267
General Secretariat	5,087	-	50	5,137	3,814
Finance	8,256	-	-	8,256	7,893
ICT	15,176	-	5,000	20,176	3,661
Libraries	39	-	-	39	129
Events & Merchandise	1,674	-	-	1,674	5,248
Education	1,171	-	-	1,171	2,091
Convention	-	-	-	-	-
Insurance & Compensation	2,922	497	-	3,418	3,085
Development & Publicity	21,500	-	-	21,500	14,039
Science & Research	-	-	-	-	-
Transfer to Investments	87,500	-	-	87,500	-
	185,358	497	5,050	190,905	76,920
Governance costs					
Trustee remuneration	-	-	-	-	-
Independent Examiner	250	-	-	250	150
	250	-	-	250	150
	185,608	497	5,050	191,155	77,070

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.

(a) The Moir Rare Book Collection

value £455,503

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. The SBA have indemnity with The Scottish Government for this value which has been provided by the curator of the National Library of Scotland, James Mitchell. The current indemnity is for 3 years expiring on 4th December 2023.

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2021

Notes to the accounts (continued)

(b) 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

Payments for the reimbursement of out-of-pocket expenses were made to Trustees during the period and in the previous period.

Expenses totalling £4,942 (*In 2020 - £4,039*) were reimbursed to trustees during the period.

7 Analysis of fund balances

	Note	B/F	Interest / Capital Gains	Receipts	Payments	Transfer	As at 31/12/2021
		£	£	£	£	£	£
UNRESTRICTED							
General		143,909	10,262	124,236	(185,608)	22,258	115,058
Total unrestricted funds		<u>143,909</u>	<u>10,262</u>	<u>124,236</u>	<u>(185,608)</u>	<u>22,258</u>	<u>115,058</u>
DESIGNATED	8						
Compensation Fund		25,000	-	755	(497)	(22,258)	3,000
Young Beekeepers Fund		(0)	-	744	-	-	744
Total designated funds		<u>25,000</u>	<u>-</u>	<u>1,499</u>	<u>(497)</u>	<u>(22,258)</u>	<u>3,744</u>
RESTRICTED	9						
Dr John Anderson Fund		1,320	-	-	-	-	1,320
Harry Brown Memorial Fund		1,747	-	-	(50)	-	1,697
Dr & Mrs David Tennant Fund		3,017	-	-	-	-	3,017
N Thomson Bequest Fund		723	-	-	-	-	723
Janet Foreman Fund		1,000	-	-	-	-	1,000
Magentrix Fund		-	-	5,000	(5,000)	-	-
Total restricted funds		<u>7,807</u>	<u>-</u>	<u>5,000</u>	<u>(5,050)</u>	<u>-</u>	<u>7,757</u>
Total funds		<u>176,717</u>	<u>10,262</u>	<u>130,735</u>	<u>(191,155)</u>	<u>-</u>	<u>126,559</u>

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2021

Notes to the accounts (continued)

8 Designated Funds

The Compensation fund are funds set aside by the trustees to pay claims against the compensation scheme. A maximum of £3,000 is available for pay-outs and it topped up each year from unrestricted funds.

The Young Beekeepers fund is funds designated by the trustees to cover costs relating to the International Meeting of Young Beekeepers and other associated costs. IMYB (International Meeting of Young Beekeepers) is designed for participants in the ages from 15 to 18 who compare their knowledge and skills, establish new friendships, and find more about other countries and cultures during usually a four-day meeting.

9 Restricted Funds

Dr John Anderson Fund was a result of SBA fundraising in recognition of Dr John Anderson's long association with the body. The funds a restricted for use in stimulating education in beekeeping and furthering research

The Harry Brown Memorial Fund was created from a donation from Mrs F H Brown in memory of her husband Harry was a past president and secretary of the Scottish Beekeepers Association. These funds were to be used to stimulate interest in the Scottish Beekeeper Magazine, provide awards for competitions held in the magazine, provide prizes for any competitions organised by the SBA, and perpetuate the memory of Harry Brown.

Dr & Mrs David Tennant left a £500 bequest to the SBA, and this has been topped up by the SBA. These funds were to help repair existing and acquire new books for the Moir Library.

N Thomson Bequest Fund is used for school competitions and awards to further education.

Janet Foreman's husband donated £1,000 to the SBA in August 2010 in memory of his wife Janet to be used for bee research and research into bee behaviour.

The Magentrix Restricted Fund was funding received from the Scottish Government towards the development of a new online membership and online bee academy platform.