



Scottish Beekeepers Association (SCIO)

Registered Charity No. SC009345

Financial Statements and Trustees' Report for the year ended 31st December 2020

Scottish Beekeepers Association (SCIO)

www.scottishbeekeepers.org.uk

www.sbai.org.uk

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2020

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Scottish Beekeepers Association (SCIO) **Year ended 31st December 2020**

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)	Appointed 30/05/20
Alan Riach (President)	Resigned 30/05/20
Enid Brown (Vice-President)	Appointed 30/05/20
Philip McAnespie (Vice-President)	Resigned 30/05/20
Helen Nelson (General Secretary)	
Helena Jackson (Treasurer)	
Mathew Richardson (Bee Health & Science Officer)	Elected 30/05/20
Gavin Ramsay	Resigned 30/05/20
Gino Jabbar (ICT Officer & Webmaster)	Elected 30/05/20
Julian Stanley	Resigned 30/05/20
Philip McAnespie (Insurance Trustee)	
Margaret Forrest (Library Officer)	Elected 30/05/20
Enid Brown (Shows and Publicity Officer)	
Mhairi Neill (Membership Officer)	
Alan Riach (Education & Promotion of Beekeeping)	
David MacAdam (East Area Rep)	
Andrew Watson (Outreach Trustee)	Elected 30/05/20
Margaret Thomas (Markets Officer)	
Bronwen Wright (Young Beekeepers Officer)	Elected 30/05/20
Fiona Dagge-Bell	Elected 30/05/20
Jacqui Ferguson	Elected 30/05/20
Heather Maclaren	Resigned 30/05/20
Chris Urie (Salesforce Officer)	(Co-Opted) 25/07/20
Una Robertson	Resigned Jan20
Amanda Millen	Resigned Jan20

Support

Fiona McCormick (Admin Assistant)
 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

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2020

Solicitors

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

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

Mrs K MacIntyre BA MICB
The Highland Bookkeeper
2 Achnaha View
Lochaline
Morvern
PA80 5AB

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2020

Report of the Trustees

The Trustees have pleasure in presenting their report and financial statements for the year ended 31 December 2020.

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.

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 the Scottish Beekeepers' Interactive Forum. For members, the SBA monthly magazine, "The Scottish Beekeeper", provides current beekeeping information, and the Moir Lending Library, (which, due to the current virus situation is closed at present) 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 is available in searchable form on the website.

Unfortunately, due to the COVID 19 virus, the SBA presence at national and local horticultural, agricultural and honey shows, which provided excellent opportunities for public engagement, has had to be forgone. All practical courses, beekeeper mentoring, displays, "Train the Trainer" courses, practical beekeeping examinations and any other public and beekeeper events, including the SBA autumn convention, and autumn touring speaker had to be cancelled.

Education

The SBA is committed to advancing and improving the standard of beekeeping in Scotland and although, on a practical basis, this has not been feasible, the SBA together with other National and local Beekeeping Associations has instituted a series of free beekeeping webinars through the "Go to Meeting" and similar systems. These webinars have consisted of lectures from speakers at home and abroad, 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).

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Year ended 31st December 2020

Report of the Trustees (Continued)

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. These webinars, in respect of the SBA have been organised on a monthly basis but lectures organised by other beekeeping associations have also been made available on intermittent monthly dates.

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, those wishing to know more about beekeeping and beekeepers in general. In some instances, when pandemic restrictions permitted, there was some mentoring facilitated carefully following protocols on physical distancing and number of people present at an outdoor location, or via mobile technology, virtually.

In a broader ranging exercise, the SBA has recently undertaken a new web-based platform called "Magentrix". This system, which comes at a substantial financial cost to the SBA, will be utilised by beekeepers and members of the public alike and will be used for many 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 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. Further videos have been included on other beekeeping subjects and in the following year, the intention is to produce numerous beekeeping videos, covering the full beekeeping year and manipulations.

Meetings

Due to the COVID 19 circumstances, trustee meetings have been undertaken virtually, however this has facilitated an increase to a monthly basis in order to facilitate the smooth running of the association. The AGM was held virtually in May 2020 and the Delegates Discussion Forum again offered in a virtual format in November. 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 considerable governmental changes in the SBA over the past year and we have instituted various new sub committees such as the Audit sub committee, Communication sub committee, Magentrix sub committee, Survey sub committee and the Young Beekeepers sub committee. These sub committees are tasked with identifying ways in which the SBA can organise itself more professionally and ascertain parts of the association and it's documentation and identify where it requires improvement to ensure the care of it's members data and the associations data processes.

Local Associations

41 Affiliated Beekeeping Associations (ABAs) signed up as members of the SBA in 2020. 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, self-underwritten compensation and we will have the opportunity of endeavouring to have every beekeeper trained to a Basic Beekeeping level of certification.

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2020

Report of the Trustees Continued

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.

Corporate Governance and budgeting procedures have been introduced and we 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.

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

- Direct to our membership by email (Mailchimp)
- Social media to the wider beekeeping community (all of which have increased in the past year):
 - Facebook (2411 Likes – 2010 in 2019)
 - Twitter (2282 followers – 1577 in 2019)
 - Instagram (1344 followers – 1027 in 2019)
 - YouTube (1310 subscribers - 1020 in 2019)
 - Vimeo
- a structured series of talks to schools (when applicable / possible)
- Supply speakers for a variety of occasions and events
- Continued efforts to raise the profile of the SBA at every opportunity

Membership

	<u>2020</u>	<u>2019</u>
Total Voting members	2147	2099

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

Reserves

The trustees following the then documented reserves policy 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 is a difficult objective to achieve, however, this was maintained. 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 has been adopted for 2021 and will be reflected in next year's report.

Declaration

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

Signed on behalf of the charity's trustees

Phil McAnespie (Adopted as Holograph)

Phil McAnespie
President

Date: 8 March 2021

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2020

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 2020 which are set out on Pages 9 to 14.

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 Regulationshave 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:



Mrs K MacIntyre BA MICB
The Highland Bookkeeper
2 Achnaha View
Lochaline
Morvern
PA80 5AB

Date: 9 March 2021

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2020

Statement of Receipts and Payments

	General Fund £	Designated Fund £	Restricted Fund £	Total 2020 £	2019 £
Receipts					
Charitable activity	71,063	1,300	1,000	73,363	125,713
Activities for generating Funds	4,955	-	-	4,955	5,865
Investment income	584	-	-	584	626
Total receipts	76,602	1,300	1,000	78,902	132,204
Payments					
Charitable activities	61,564	15,256	100	76,920	113,943
Governance costs	150	-	-	150	250
Total payments	61,714	15,256	100	77,070	114,193
Net receipts/(payments)	14,888	(13,956)	900	1,832	18,011
Transfers	(1,913)	3,846	(1,933)	(0)	-
Funds at 1 January 2020	130,934	35,110	8,840	174,884	156,873
Funds at 31 December 2020	143,909	25,000	7,807	176,717	174,884

note
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Scottish Beekeepers Association (SCIO)
Year ended 31st December 2020

Statement of Balances as at 31st December 2020

Balances as at 31 December 2020

	2020	2019
Cash balances		
CAF bank - general account	90,017	117,537
CAF bank - membership account	3,848	452
Barclays Wealth - deposit account	47,240	26,656
Paypal account	5,476	103
Total cash accounts	146,581	144,748

Summary of cash balances

	General Fund	Designated Fund	Restricted Fund	TOTAL 2020	2019
Cash balances brought forward	119,942	17,767	7,039	144,748	126,737
Net receipts for the year	14,888	(13,956)	900	1,832	18,011
Cash balances carried forward	134,830	3,811	7,939	146,581	144,748

Investments

	holding	accounts valuation
		£
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**

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2020

Statement of Balances as at 31st December 2020 (continued)

	note	General Fund £	Designated Fund £	Restricted Fund £	TOTAL 2020 £	2019 £
Balances as at 1 January 2020		130,934	35,110	8,840	174,884	156,873
Net receipts		12,975	(10,110)	(1,033)	1,832	18,011
Balances as at 31 December 2020		143,909	25,000	7,807	176,717	174,884

Summary		2,020 £	2,019 £
Total cash	as above	146,582	144,749
Total investments	as above	30,135	30,135
Total funds		176,717	174,884

Stocks - publicity materials etc at cost		2,020 6,169	2,019 4,318
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Heritage assets		2,020	2,019
Moir library	5	489,753	324,250

Approved by the trustees and signed on their behalf:

Phil McAnespie



Philip McAnespie
President
Date: March 2021

Helena Jackson
Treasurer
Date: March 2021

Scottish Beekeepers Association (SCIO)
Year ended 31st December 2020

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 2020	Total 2019
	£	£	£	£	£
Charitable activity					
Membership	66,858	-	-	66,858	65,229
Donations & Legacies	1,225	1,200	1,000	3,425	8,105
Events & Merchandise	2,406	-	-	2,406	23,055
Education	575	100	-	675	20,484
Development & Publicity	-	-	-	-	1,200
Convention	-	-	-	-	7,641
Libraries	-	-	-	-	-
	71,063	1,300	1,000	73,363	125,713
Activities for generating Funds					
Advertising	4,955	-	-	4,955	5,865
	4,955	-	-	4,955	5,865
Investment income					
Dividends & interest	584	-	-	584	626
	584	-	-	584	626
	76,602	1,300	1,000	78,902	132,204

Scottish Beekeepers Association (SCIO)

Year ended 31st December 2020

Notes to the accounts (continued)

4 Payments

	General funds	Designated funds	Restricted funds	Total 2020	Total 2019
Charitable activities	£	£	£	£	£
Magazine	34,692	-	-	34,692	37,447
Membership	2,267	-	-	2,267	908
General Secretariat	3,714	-	100	3,814	13,600
Finance	7,893	-	-	7,893	6,720
ICT	3,661	-	-	3,661	1,315
Libraries	129	-	-	129	684
Events & Merchandise	5,248	-	-	5,248	19,392
Education	1,135	956	-	2,091	14,689
Convention	-	-	-	-	6,193
Insurance & Compensation	2,825	260	-	3,085	3,018
Development & Publicity	-	14,039	-	14,039	9,979
Science & Research	-	-	-	-	-
	61,564	15,256	100	76,920	113,943
Governance costs					
Trustee remuneration	-	-	-	-	-
Independent Examiner	150	-	-	150	250
	150	-	-	150	250
	61,714	15,256	100	77,070	114,193

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.

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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 £4,039 (*In 2019 - £13,187*) were reimbursed to trustees during the period.

7 Analysis of fund balances

	B/F	Interest	Receipts	Payments	Transfer	As at 31/12/2020
	£	£	£	£	£	£
UNRESTRICTED						
General	130,934	584	76,018	(61,714)	(1,913)	143,909
Total unrestricted funds	130,934	584	76,018	(61,714)	(1,913)	143,909
DESIGNATED						
Compensation	20,000			(260)	5,260	25,000
Development	15,110		1,200	(14,039)	(2,271)	-
Young Beekeepers	(0)		100	(956)	856	(0)
Total designated funds	35,110	-	1,300	(15,256)	3,846	25,000
RESTRICTED						
Dr Anderson	1,320					1,320
H Brown	1,847			(100)		1,747
Dr & Mrs Tennant	3,701				(684)	3,017
A J Levy	1,249				(1,249)	-
N Thomson	723					723
J Foreman	-		1,000			1,000
Total restricted funds	8,840	-	1,000	(100)	(1,933)	7,807
Total funds	174,884	584	78,318	(77,070)	(0)	176,717