



The Scottish Beekeepers' Association (SCIO)

Registered Charity No. SCO 09345

Financial Statements and Trustees' Report for the year ended 31 December 2017

The Scottish Beekeepers' Association

www.scottishbeekeepers.org.uk

www.sbai.org.uk

The Scottish Beekeepers' Association (SCIO)
Year ended 31 December 2017

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The Scottish Beekeepers' Association (SCIO)

Year ended 31 December 2017

General information

Charity name The Scottish Beekeepers' Association (SCIO)

Registered charity number SCO09345

Principal address 1 Grigor Gardens
Inverness
IV2 4JU

Trustees

Alan Riach (President)
Phillip McAnespie (Vice-President)
John Wilkinson (General Secretary)
David Brown (Treasurer)

Kate Atchley
Enid Brown
Jackie Elliott
Janice Furness
Martin Kay
David MacAdam
Gavin Ramsay
Una Robertson
Julian Stanley
Margaret Thomas
Bronwen Wright
Heather Maclaren
Mhairi Neill
Andrew Watson
Helen Nelson

(appointed 19th March 2017)
(appointed 19th March 2017)
(appointed 19th March 2017)
(appointed 25th August 2017)

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 Sarah Kennedy ACCA
Tigh na Feidh
Achintore Road
Fort William
PH33 6RN

The Scottish Beekeepers' Association (SCIO)

Year ended 31 December 2017

Report of the Trustees

The Trustees have pleasure in presenting their report and financial statements for the year ended 31 December 2017.

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, social media sites such as Facebook & Twitter 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 is available in searchable form on the website.

SBA presence at national and local horticultural, agricultural and honey shows has provided excellent opportunities for public engagement. In addition, the SBA has attended several of the Royal Highland Education Trust's (RHET) open farm days. these are aimed at teaching children about food sources and RHET has agreed to include beekeeping in the agenda.

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 in March and November and during the summer, practical examinations at Junior, Basic and Intermediate levels were taken. It is the aim of the SBA to have all beekeepers in Scotland at least at Junior or Basic standard. 59 candidates passed their Basic Beekeeping examination this year, 2 Juniors passed the Junior Beekeepers examination and 77 sat modular examinations. 8 passed their Intermediate practical. There was also a two-day Microscopy workshop held in March aimed at preparing candidates for the 2018 microscopy examination. 23 candidates attended the course.

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

Report of the Trustees (continued)

Education (cont.)

The annual Convention, held in Ayr in conjunction with Ayr and District Beekeepers Association, who were celebrating their centenary, hosted three 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 Margaret Thomas NDB and Tony Harris NDB.

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 presentations, aimed at children, outlining the various aspects of beekeeping has been produced and published on the SBA website, YouTube & Vimeo. A further two presentations have been included on other beekeeping subjects.

We sponsored a young beekeeper to attend the International Meeting of Young Beekeepers (IMYB) during the year. This was a great success, not only in advancing the knowledge of beekeeping but also in international co-operation among those who attended. We hope to send three young beekeepers to the 2018 meeting in Bordeaux. Instructional courses including a microscopy weekend and day courses in honey harvesting and processing, wax preparation, and skep making, were well attended and successfully delivered. In addition, courses were run on intermediate and advanced practical beekeeping and on teaching beekeeping (Train the Trainers).

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 Forum in November, 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 Board.

Governance

As part of its policy of developing and strengthening its governance procedures, the following documents were produced and implemented during the year: Guide to Corporate Governance, Delegation procedures, Safeguarding Policy and Procedure for electing Area Representatives.

Local Associations.

43 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.

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 presented by a changing society 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

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Supply speakers for a variety of occasions

Report of the Trustees (continued)

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.

Membership

	2017	2016
UK Full Members	1353	1126
UK Family Members (Primary)	289	267
UK Family Members (Secondary)	289	267
Life Members	8	9
Affiliated associations	43	45
Institutional	15	0
Total Voting members	<u>1997</u>	<u>1714</u>

Reserves

The trustees aim to maintain a reserve fund of approximately one and a quarter times the recurring 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:

Alan Riach

President

21 January 2018

The Scottish Beekeepers' Association (SCIO)

Year ended 31 December 2017

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 8 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 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.

Sarah Kennedy ACCA
Tigh na Feidh
Achintore Road
Fort William
PH33 6RN

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**Statement of
Receipts and payments**

		General Fund	Designated Fund	Restricted Fund	TOTAL 2017	2016
	note					
Receipts	3	£	£	£	£	£
Charitable activity		105762	0	0	105762	98030
Activities for generating Funds		16409	0	0	16409	16103
Investment income		490	0	0	490	575
Total receipts		122661	0	0	122661	114708
Payments	4					
Charitable activities		117854	965	0	118819	108254
Governance costs		0	0	0	0	500
Total payments		117854	965	0	118819	108754
Net receipts/(payments)		4807	-965	0	3842	5954
Transfer to Compensation Fund		0	0	0	0	0
Funds at 1 January 2016		95719	42722	12743	151184	145230
Funds carried forward		100526	41757	12743	155026	151184

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Statement of
Balances as at 31 December 2017

Cash balances	2017	2016
CAF bank - general account	98614	95263
CAF bank - membership account	1000	1000
Barclays Wealth - deposit account	22113	22113
Barclays Wealth - income account	3163	2673
Total cash accounts	124890	121049

Summary of cash balances

	General Fund	Designated Fund	Restricted Fund	TOTAL 2017
Cash balances brought forward	81638	30030	9381	121049
Net receipts for the year	4807	-965	0	3842
Cash balances carried forward	86445	29065	9381	124891

Investments

	holding	accounts valuation
Foreign & Colonial Inv Trust £0.25	1180	5301
Henderson Euro FOC £0.50	675	7358
M&G Investment Man Gilt & Fixed int	1031	10617
M&G Investment Man Recovery Stlg	5942	6859
		<u>30135</u>

Note: the market value of investments at 31st December 2017 was £37441 (2016 £35650).

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Statement of
Balances as at 31 December 2017 (cont.)

Analysis of balances

	General Fund	Designated Fund	Restricted Fund	TOTAL 2017	2016
	£	£	£	£	£
Balances as at 1 January 2017	95719	42722	12743	151184	145230
Net receipts	4807	-965	0	3842	5954
Balances as at 31 December 2017	100526	41757	12743	155026	151184

Summary

		2017	2016
		£	£
Total cash	as above	124891	121049
Total investments	as above	30135	30135
Total funds		155026	151184

	2017	2016
Stocks - publicity materials etc at cost	6549	4601

	2017	2016
Heritage assets	324250	324250
Moir library (note 5)		

Approved by the trustees and signed on their behalf:

Alan Riach
 President
 21 January 2017

David Brown
 Treasurer
 21 January 2017

The Scottish Beekeepers' Association (SCIO)

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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 2017	2016
	£	£	£	£	£
Charitable activity					
Membership	-52422			-52422	45933
Donations & Legacies	-16468			-16468	21753
Shows	-13722			-13722	11277
Education	-18108			-18108	9660
Development	-3534			-3534	0
Conference	-1365			-1365	9217
Library	-144			-144	190
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-105762	0	0	-105762	98030
Activities for generating Funds					
Advertising	-7887			-7887	9327
Sales	-8521			-8521	6776
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-16409	0	0	-16409	16103
Investment income					
Dividends	-390			-390	575
Interest	-100			-100	0
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-490	0	0	-490	575
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-122661	0	0	-122661	114708

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Notes to the accounts (cont.)

4 Payments	General funds	Designated funds	Restricted funds	total 2017	2016
Charitable activities	£	£	£	£	£
Magazine	29636			29636	30001
Committee expenses	4112			4112	5625
Secretarial costs	2767			2767	2150
Fees & charges	2837			2837	1656
Accommodation	4637			4637	3733
I T	1590			1590	310
Library	1178			1178	1377
Shows	13297			13297	10274
Education	15841	965		16806	6080
Conference	2134			2134	9358
Insurance	2772			2772	4201
Development	28832			28832	22860
Publicity	5720			5720	5629
Research	2500			2500	5000
	<hr/> 117854	965	0	118819	108254
Governance costs					
Trustee remuneration	0			0	0
Independent Examiner	0			0	500
	<hr/> 0	0	0	0	500
Total payments	<hr/> 117854	965	0	118819	108754

The Scottish Beekeepers' Association (SCIO)

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Notes to the accounts (cont.)

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

No payments other than reimbursement of out-of-pocket expenses were made to Trustees during the period or the previous period.

Expenses totalling £4031 were reimbursed to trustees during the period.

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Notes to the accounts (cont.)

7 Analysis of balances

	b/f	Receipts	Payments	Transfer	Carried Forward
	£	£	£	£	£
UNRESTRICTED					
General	95719	122481	117854	-5771	94575
Total unrestricted funds	95719	122481	117854	-5771	94575
DESIGNATED					
Compensation	20377	67			20444
Library	3116	10			3126
Local association	636	2			638
Development	19229	62		5771	25062
Total designated funds	43358	141	0	5771	49270
RESTRICTED					
Young beekeepers	2015	7	965		1057
Dr Anderson	1381	4			1385
H Brown	2129	7			2136
Dr & Mrs Tennant	4626	15			4641
A J Levy	1239	4			1243
N Thomson	717	2			719
Total restricted funds	12107	39	965	0	11181
Total funds	151184	122661	118819	0	155026