

Independent Examiner's Report

To the Trustees of Newbattle Beekeepers Association

I report on the annual statement of account of the charity for the period ended 31st December 2022 which is set out in the document. The financial statements are set out on pages 10 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the statement of account in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the statement of account 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 do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

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

Margaret Birse

8th March 2023

Name: Margaret Birse CCFA CIPFA (Affil) FCIE



Receipts and Payments Account

	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Receipts				
Donations	2,334	170	2,504	2,695
Grants	-	2,679	2,679	-
Gross Trading Receipts Courses	3,800	-	3,800	3,600
Gross trading receipts - online & card sales	9,475	-	9,475	7,700
Rent from land and buildings	-	-	-	150
Bank interest	6	-	6	1
Total Receipts	15,615	2,849	18,464	14,146
Payments				
Cost of fundraising	44	-	44	39
Gross trading payments	2,997	-	2,997	2,705
Charitable Activity Payments	11,035	170	11,205	9,636
Governance	220	-	220	-
Subtotal	14,296	170	14,466	12,380
Purchase of Fixed Assets				
Fixed Asset Purchases	-	1,920	1,920	1,548
Total Payments	14,296	2,090	16,386	13,928
Surplus/(deficit) for the year	1,319	759	2,078	218

Statement of Balances

	Unrestricted Funds	2022 Restricted Funds	Total Funds	2021 Total Funds
	£	£	£	£
Opening Balance	16,410	-	16,410	16,192
Surplus/(Deficit) for the year	1,319	759	2,078	218
Closing Balance	<u>17,729</u>	<u>759</u>	<u>18,488</u>	<u>16,410</u>
Other Assets				
Various Fixed Assets	8,477	1,920	10,397	8,369
Bee Stocks	10,200	-	10,200	8,000
Shop Stock	3,000	-	3,000	2,826
Total	<u>21,677</u>	<u>1,920</u>	<u>23,597</u>	<u>19,195</u>
Liabilities				
IE Fee	160		160	160
Preparation Fee	80		80	60
Total	<u>240</u>	<u>-</u>	<u>240</u>	<u>220</u>

Notes on pages 12 to 14 form part of these accounts.

The accounts were approved by the Trustees on 7th March 2023

and signed on their behalf by:



Stephen Campbell, Treasurer

Notes to the Accounts

1. Basis of Accounting

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

a) Fund Accounting

Unrestricted Funds are those funds which can be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted Funds are those funds which can only be used for specific purposes as specified by the donor or when the funds have been raised for a specific purpose.

2. Movement of Funds

	Opening Balance £	Receipts £	Payments £	Closing Balance £
Unrestricted Funds				
General Fund	16,410	15,615	(14,296)	17,729
Total Unrestricted Funds	16,410	15,615	(14,296)	17,729
Restricted Funds				
Defibrillator	-	2,679	(1,920)	759
Gifts for third Parties	-	170	(170)	-
Total Restricted Funds	-	2,849	(2,090)	759

3. Purpose of Restricted Funds

Defibrillator: Grant provided by Midlothian Council toward the purchase and installation of a defibrillator

Gifts for third parties: Gifts given by individuals towards the gift to the charities Bees For Development and Full Gospel Church – Storehouse.

4. Gifts to Third Parties

Gifts were given to two charities as part of charitable activities:

Bees for Development £200

Full Gospel Church – Storehouse £200

5. Analysis of Income

	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Donations				
Membership Fees	1,676	-	1,676	1,473
Other donations	828	-	828	919
Gift Aid	-	-	-	303
NBA pre-charity funds t/f to NBA	-	-	-	-
	<u>2,504</u>	<u>-</u>	<u>2,504</u>	<u>2,695</u>
Grants				
Midlothian Council		2,679	2,679	-
	<u>-</u>	<u>2,679</u>	<u>2,679</u>	<u>-</u>
Gross Receipts from Charitable Trading				
Training Course Fees	3,800		3,800	3,600
Total Charitable Activity	<u>3,800</u>	<u>-</u>	<u>3,800</u>	<u>3,600</u>
Gross Receipts other trading				
Other Trading	9,475		9,475	7,700
Total other trading	<u>9,475</u>	<u>-</u>	<u>9,475</u>	<u>7,700</u>

6. Analysis of Expenditure

	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Total Funds £
Cost of Raising Funds				
Transaction fees for memberships and donations	44	-	44	39
Total Cost of Raising Funds	<u>44</u>	<u>-</u>	<u>44</u>	<u>39</u>
Cost of Trading				
Purchase of goods for sale	2,855	-	2,855	2,600
Transactions fees for online and card sales	142	-	142	105
Total Cost of Trading	<u>2,997</u>	<u>-</u>	<u>2,997</u>	<u>2,705</u>
Cost of Charitable Activities				
Fees and Subscriptions	517	-	517	-
Apiary costs	5,834	-	5,834	4,279
Bee Academy costs	240	-	240	854
Catering	43	-	43	36
Insurance	1,205	-	1,205	1,195
Heat & Light	997	-	997	763
Web site and IT	699	-	699	1,144
Stationery; Storage; postage	-	-	-	215
Speaker Fees and Expenses	-	-	-	80
Repairs & Maintenance	-	-	-	294
Small equipment and supplies	1,076	-	1,076	-
Other overheads	-	-	-	-
Show costs: trophy engraving	65	-	65	30
Show costs: other	129	-	129	746
Donations to other organisations	230	170	400	-
Total Cost of Charitable Activities	<u>11,035</u>	<u>170</u>	<u>11,205</u>	<u>9,636</u>
Governance Costs				
IE Fee	220	-	220	-
Total Governance Cost	<u>220</u>	<u>-</u>	<u>220</u>	<u>-</u>

7. Transactions with Trustees and Related Parties

No trustees received any form of remuneration from the charity (2021: nil)

No trustees received any expenses from the charity, other than reimbursement of purchases made on behalf of the charity (2021: nil)

There were no transactions between the charity and any related party (2021: nil)