

East of Scotland Beekeepers Association

Scotland · Charity number SC050832

Details

Known as	ESBA
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2021-03-11
Register	View on the OSCR register

Contact

Address	11 Craig Place Carnoustie Angus DD7 6DL
Website	www.eastofscotlandbeekeepers.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of the arts, heritage, culture or science'

What the charity does: We are an association of beekeepers based mainly in Dundee and Angus, though we have some members in North Fife and Perthshire. We meet regularly to discuss techniques, receive educational talks. We provide beginners classes every year, and follow-up practical sessions. Beginners are then mentored by our experienced members. We also have an apiary run by the Association where we provide practical sessions and social events.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation's purpose is to disseminate knowledge of the Science and Art of Apiculture

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£2,197	£2,908	-	0
2024-12-31	£2,100	£1,624	-	0
2023-12-31	£1,760	£659	-	0
2022-12-31	£2,135	£891	-	0
2021-12-31	£1,230	£453	-	0

Accounts

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	East Of Scotland Beekeepers Association						
	Registered charity number	SC050832						
	Period start date				Period end date			
	Day 1	Month Jan	Year 2025	to	Day 31	Month Dec	Year 2025	
Set out on pages	1						(remember to include the page numbers of additional sheets)	
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 (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 2006 Accounts Regulations. 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 view given by the accounts.							
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed**:	<i>Patrick Gifford</i>			Date:	2 February 2026			
Name:	Patrick Gifford							
Relevant professional qualification(s) or body (if any):								
Address:	Kinnordy House							
	Kirriemuir							
	Angus							
	DD8 5ER							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

Accounts



East of Scotland Beekeepers Association

Scottish Charitable Incorporated Organisation registered in Scotland. SCIO number SC050832

Trustees' Annual Report

Period from 1 January 2024 to 31 December 2024

Charity Contact Information

Name: East of Scotland Beekeepers Association
Scottish Charity No.: SC050832

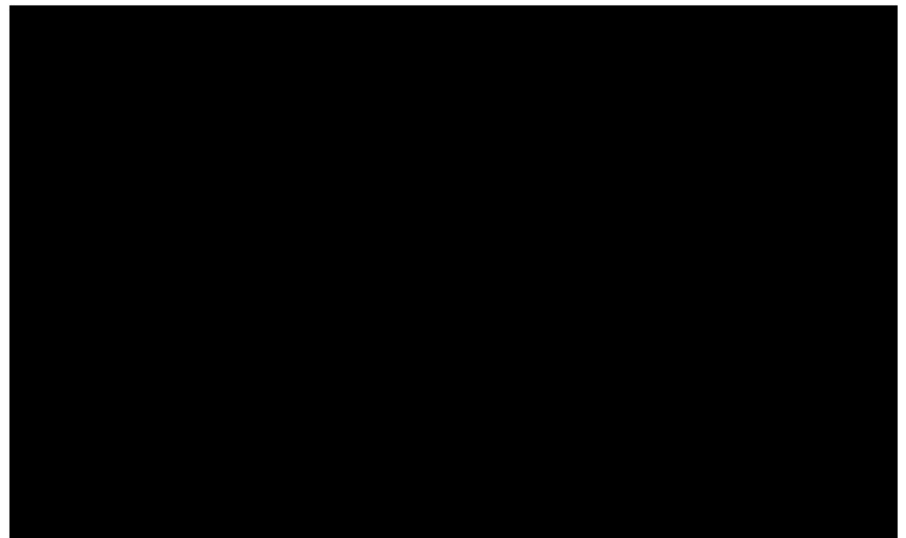
Postal Address:
Postcode:

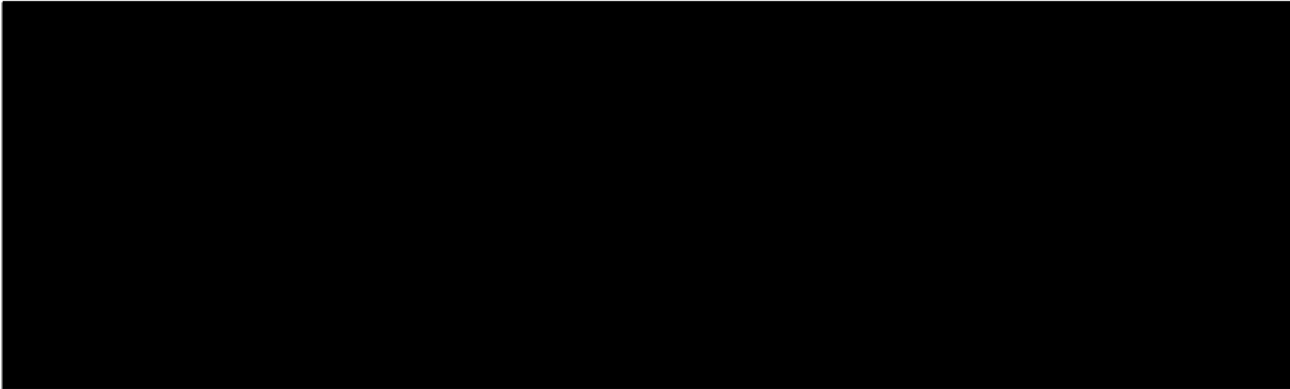
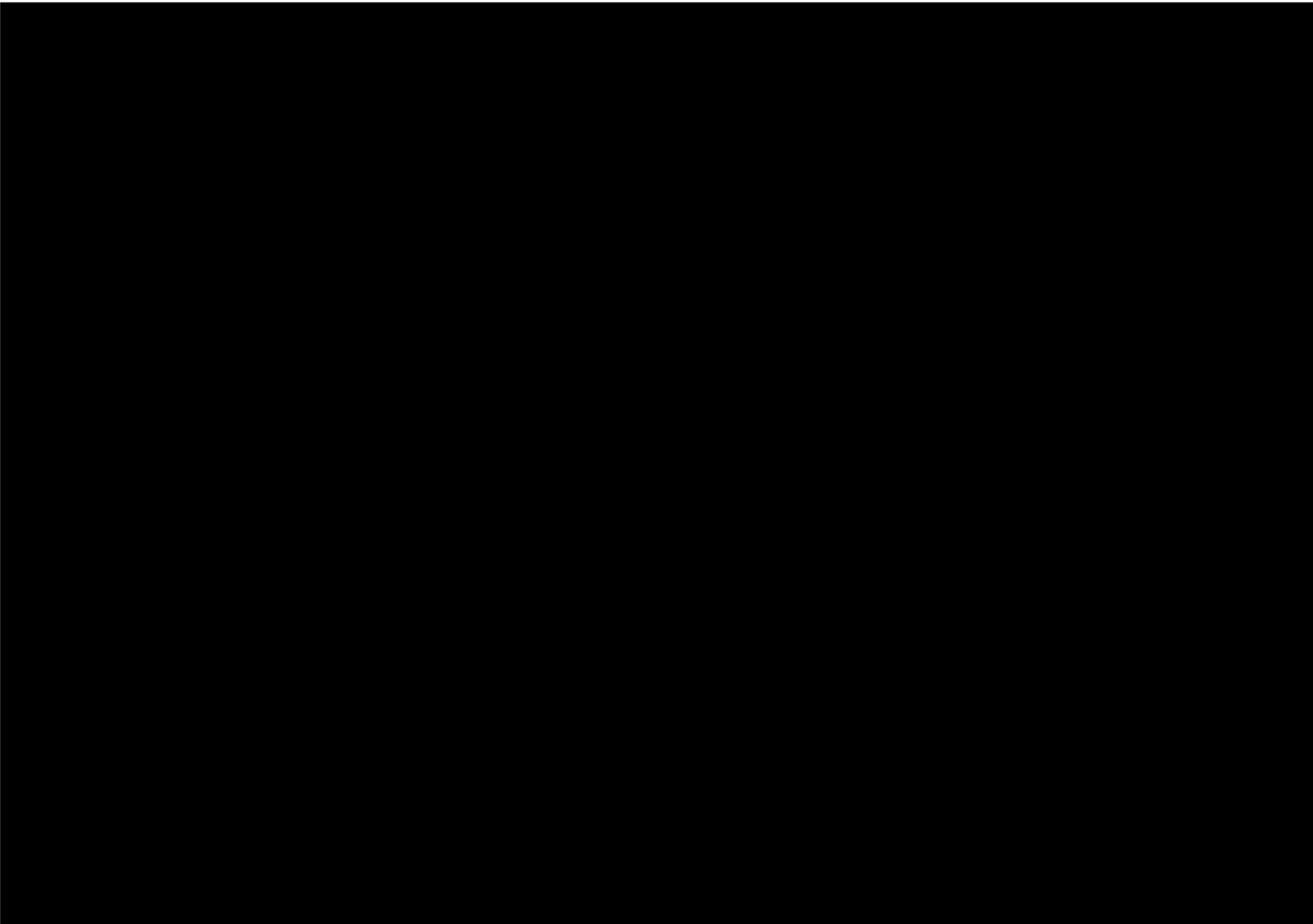
Telephone Number:
Mobile Number:

Email address:

Website:

Facebook:





Background

East of Scotland Beekeepers Association was formed in 1876 for beekeepers in the Dundee and Angus area. Since then, it has thrived. In 2019, it applied for SCIO status and was awarded this status on 11th March 2021.

The association had 93 members on 31st December 2024.

Objectives

The East of Scotland Beekeepers Association is a local organisation open to all beekeepers and those interested in beekeeping but especially to those in the Tayside area. It provides a meeting point for beekeepers to discuss their craft as well as having a presence at local and national shows.

The Association exists to support bees and beekeepers, to improve standards of beekeeping and to provide a source of information about bees to the general public and interested organisations.

As part of the beekeeping year the Association organises the following for their members:

- Evening lecture series over the winter.
- Beginners & improvers classes in Spring.
- Summer apiary demonstrations.
- Mentoring of beginners.
- Access to the Association's library.
- Social events.

Activities in 2024

We held four Board of Trustee meetings during 2024. All were held online, and minutes of all meetings are available on the Association's website to all members.

The committee organised a winter programme of talks from October to April. All but two were held in-person. The other two talks were held on Zoom. One was shared with all other Scottish beekeeping associations.

Beginners' classes were organised in February/ March. The material was provided online in chunks followed by in-person meetings to discuss the online material and to hold some practical sessions. Follow-up visits to apiaries were held during summer. Mentoring went ahead during the summer.

Visits to the Association's apiary were organised for the purposes of teaching and mentoring.

We held one social event, our annual Picnic, in August at the Association's apiary, and attended by 22 members. The picnic was preceded by an examination of the hives and nucs in the apiary.

Financial review

Total receipts during the reporting period amounted to £2,100. This income comes from members subscriptions, fees for beginners' classes and a raffle.

Total expenditure amounted to £1,624.

Statement of the charity's policy on reserves

Our unrestricted funds balance now stands at £20,150. We continue to manage our funds to ensure that the organisation is sustainable without accumulating excessive financial reserves. Each major expenditure is assessed by the Board of Trustees in advance and the impact on our reserves considered.

Future plans

For the coming year (2025) the Association plans the following activities:

- Apiary visits for beginners
- Apiary visits for all members
- Mentoring of beginners and improvers. In Spring, we will emphasise the topic of swarming and swarm control
- Continue managing our Association apiary, with a special emphasis on improving the breeding stock, and providing nucleus colonies to beginners. In addition, attempts will be made at queen rearing via use of apideas.
- Organise bee-related talks for members during the winter months
- Organise our annual Honey Picnic, and possibly other social events
- Review our methods of communication
- Produce training for our members who handle swarm collection

Declaration

Signed on behalf of the charity trustees:



Print name



Designation

Secretary

Date

17/8/2025



Receipts and payments accounts						
For the period from				to		
	1	Jan	2024	31	Dec	2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	970				970	970
Legacies					-	
Grants					-	
Receipts from fundraising activities	400				400	90
Gross trading receipts	730				730	700
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	2,100	-	-	-	2,100	1,760
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	2,100	-	-	-	2,100	1,760
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	1,596				1,596	635
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	28				28	24
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	1,624	-	-	-	1,624	659
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	1,624	-	-	-	1,624	659
Net receipts / (payments)	476	-	-	-	476	1,101
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	476	-	-	-	476	1,101

Section B Statement of balances

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
B1 Cash funds	Cash and bank balances at start of year	19,673				19,673	18,572
	Surplus / (deficit) shown on receipts and payments account	476				476	1,101
						-	
						-	
	Cash and bank balances at end of year	20,149	-	-	-	20,149	19,673
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
B2 Investments				
		Total	-	-

Categories	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
B3 Other assets					
		Total	-	-	-

Categories	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
B4 Liabilities				
		Total	-	-

Categories	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

20/1/25

20/1/25

East of Scotland Beekeepers Association

SC050832

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Annual subscriptions	970				970	970
					-	
					-	
					-	
Total	970	-	-	-	970	970
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Beekeeping course fees	730				730	700
Raffle	400				400	90
					-	
					-	
					-	
					-	
					-	
Total	1,130	-	-	-	1,130	790
	reference error	-	-	-	reference error	reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Online meetings	156				156	144
Room Hire	489				489	216
Website renewal/office expenses	259				259	211
Speakers expenses	328				328	20
SBA affiliation	35				35	35
Apiary upkeep	149				149	-
Refund (course and membership)	80				80	10
Auditor gift	28				28	24
Donation (bees for development)	100				100	-
					-	
					-	
Total	1,624	-	-	-	1,624	660
	reference error	-	-	-	reference error	reference error

SC050832

Additional analysis (2)

5 Breakdown of unrestricted funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	970				970	970
Legacies					-	
Grants					-	
Receipts from fundraising activities	400				400	90
Gross trading receipts	730				730	700
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	2,100	-	-	-	2,100	1,760
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,100	-	-	-	2,100	1,760
Payments						
Expenses for fundraising activities					-	
Gross trading payments	761				761	164
Investment management costs					-	
Payments relating directly to charitable activities	735				735	472
Grants and donations	100				100	
Governance costs:					-	
Audit / independent examination	28				28	24
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	1,624	-	-	-	1,624	660
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	1,624	-	-	-	1,624	660
Net receipts / (payments)	476	-	-	-	476	1,100
Transfers to / (from) funds					-	
Surplus / (deficit) for year	476	-	-	-	476	1,100

Nature and purpose of funds

Lecture and course provision. Apiary upkeep as required

East of Scotland Beekeepers Association

SC050832

Additional analysis (3)

6 Breakdown of restricted funds

						Total restricted funds	Total restricted funds last period
Receipts							
Donations						-	
Legacies						-	
Grants						-	
Receipts from fundraising activities						-	
Gross trading receipts						-	
Income from investments other than land and buildings						-	
Rents from land & buildings						-	
Gross receipts from other charitable activities						-	
Sub total						-	-
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total						-	-
Total receipts						-	-
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities						-	
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
Sub total						-	-
Payments relating to asset and investment movements							
Purchases of fixed assets						-	
Purchase of investments						-	
Sub total						-	-
Total payments						-	-
Net receipts / (payments)						-	-
Transfers to / (from) funds						-	
Surplus / (deficit) for year						-	-
Nature and purpose of funds							

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of *Charity name*
East of Scotland Beekeepers Association

Registered charity number SC050832

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
1	Jan	2024	to	31	Dec 2024

Set out on pages

(remember to include the page numbers of additional sheets)

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 (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 2006 Accounts Regulations. 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 a proper understanding of the accounts to be reached.

Signed:
Name:

Date: 20 01 2025

Relevant professional qualification(s) or body (if any):

Address:

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.