

FIFE BEEKEEPERS ASSOCIATION

SC054264



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	27	May	2025		31	December	2025

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	12,173				12,173	
Legacies					-	
Grants		2,000			2,000	
Receipts from fundraising activities					-	
Gross trading receipts	5,656				5,656	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Miscellaneous Receipts	618				618	
Gross receipts from other charitable activities	4,479				4,479	
					-	
A1 Sub total	22,925	2,000	-	-	24,925	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	22,925	2,000	-	-	24,925	-
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments	4,887				4,887	
Investment management costs					-	
Payments relating directly to charitable activities	2,338				2,338	
Grants and donations	161				161	
Miscellaneous Payments	166				166	
Insurance claim costs	5,661				5,661	
Insurance Premium	484				484	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	687				687	
					-	
A3 Sub total	14,384	-	-	-	14,384	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	14,384	-	-	-	14,384	-
Net receipts / (payments)	8,542	2,000	-	-	10,542	-
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	8,542	2,000	-	-	10,542	-

APPENDIX 2

FIFE BEEKEEPERS ASSOCIATION

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Section B Statement of balances

Categories

B1 Cash funds

Details

Cash and bank balances at start of year

Surplus / (deficit) shown on receipts and payments account

Cash and bank balances at end of year

(Agree balances with receipts and payments account(s))

Unrestricted funds

to nearest £

-

8,542

8,542

0

Restricted funds

to nearest £

2,000

2,000

-

Expendable endowment funds

to nearest £

-

-

Permanent endowment funds

to nearest £

-

-

Total current period

to nearest £

-

10,542

-

-

10,542

0

Total last period

to nearest £

-

-

Details

Fund to which asset belongs

Market valuation

to nearest £

Last year

to nearest £

Details

Fund to which asset belongs

Cost (if available)

to nearest £

Current value (if available)

to nearest £

3,165

Last year

to nearest £

Details

Fund to which liability relates

Amount due

to nearest £

Last year

to nearest £

Details

Fund to which liability relates

Amount due (estimate)

to nearest £

Last year

to nearest £

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

Signature*

Print Name

Date of approval

David J Morland

Andrew J Rivers

David J Morland

Andrew J Rivers

16th July 2026

16th July 2026

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July 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The organisation is a non-profit distributing charity whose principal objectives to promote, protect, maintain, improve and disseminate the science and art of Apiculture;

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Towards Honey House Project	Fife Council	1	2,000
Total			2,000

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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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 £
Sales of donated equipment	147				147	
					-	
					-	
					-	
Total	147	-	-	-	147	-
	reference	-	-	-	reference	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
Fife Council - Honey House Project		2,000			2,000	
					-	
					-	
					-	
Total	-	2,000			2,000	-
	-	-			-	-

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 £
Subscriptions	620				620	
Beekeeping Course	3,300				3,300	
Outreach	300				300	
Talks	87				87	
Loan of equipment	172				172	
					-	
					-	
					-	
Total	4,479	-	-	-	4,479	-
	-	-	-	-	-	-

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 £
Purchase of beekeeping equipment	1,678				1,678	
Outreach	391				391	
Beekeeping Course	268				268	
Talks	2				2	
					-	
					-	
					-	
					-	
					-	
					-	
Total	2,338	-	-	-	2,338	-
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Principal fund	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations - from Fife Beekeepers Association	12,026				12,026	
Donations - from sale of donated equipment	147				147	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts - member honey sales	1,215				1,215	
Gross trading receipts - beekeeping supplies	4,441				4,441	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Cash brought forward	18				18	
Refund of insurance claim costs	500				500	
Refund of fraudulent payment	100				100	
Equipment loan	172				172	
Membership	620				620	
Outreach	300				300	
Talks	87				87	
Beekeeping Course	3,300				3,300	
Sub total	22,925	-	-	-	22,925	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	22,925	-	-	-	22,925	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments - member honey sales	1,180				1,180	
Gross trading payments - beekeeping supplies	3,708				3,708	
Investment management costs					-	
Beekeeping Course	268				268	
Apiary Expenditure	1,678				1,678	
Outreach	391				391	
Talks	2				2	
Grants and donations	161				161	
Insurance Claim costs	5,661				5,661	
Insurance Premium	484				484	
Trophy engraving	66				66	
Payment for goods not received (Fraud)	100				100	
Communications and IT	344				344	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Adjustment	311				311	
Administration costs	11				11	
Transaction charges	21				21	
Sub total	14,384	-	-	-	14,384	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	14,384	-	-	-	14,384	-
Net receipts / (payments)	8,542	-	-	-	8,542	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	8,542	-	-	-	8,542	-

Nature and purpose of funds	
The organisation is a non-profit distributing charity whose principal objectives to promote, protect, maintain, improve and disseminate the science and art of Apiculture;	

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Honey House Project					
Receipts						
Donations					-	
Legacies					-	
Grants	2,000				2,000	
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	2,000	-	-	-	2,000	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	2,000	-	-	-	2,000	-
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)	2,000	-	-	-	2,000	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	2,000	-	-	-	2,000	-
Nature and purpose of funds						
Funds contributing to towards the construction of a purpose-built facility for the extraction of honey. Rendering and use of beeswax for candlemaking etc						