South of Scotland Beekeepers Association
Scottish Charity Number SC048334

Receipts and Payments Account for the year ended 31st January 2026

Receipts	Restricted 31.1.26	Unrestricted 31.1.26	Year to 31.1.25
Normal Activity			
Honey Sales	0	0	124
Beefeed, Jars, Extractor Hire, Frames	0	8,451	9,128
Membership Subscriptions	0	3,664	2,211
Bee Sales	0	1,080	2,064
Donations	0	0	11
Training	0	2,100	1,775
	0	15,296	15,313
Total Received	0	15,296	15,313
	15,296		

Payments	Restricted 31.1.26	Unrestricted 31.1.26	Year to 31.1.25
Equipment	0	0	0
Equipment Repairs	0	73	0
Training Expenses	0	1,272	742
Beefeed, Jars, Medication	0	7,091	7,964
Electricity & Water Rates	0	1,703	2,113
IT Expenses	0	415	430
Audit & Accountancy Fees	0	384	384
Rent	0	250	250
Premises Expenses	0	3,947	449
Insurance	0	690	166
Subscriptions	0	82	70
Fuel	0	14	19
Paypal Expenses	0	105	34
Sundry	0	726	1,204
	0	16,752	13,825
Total Payment	0	16,752	13,825
Deficit/Surplus for Year	**0**	**-1,456**	**1,488**

Approved By Trustees
Signed on their behalf:

D Parke

30/06/2026

South of Scotland Beekeepers Association
Scottish Charity Number SC048334

Statement of Balance as at 31st January 2026

	Year to 31.1.26	Year to 31.1.25
Bank and Cash in Hand		
Opening Balances (Unrestricted)	14,906	13,417
Opening Balances (Restricted)	3,022	3,022
(Deficit)/Surplus for Year	-1,456	1,489
	16,472	17,928

Represented by		
Royal Bank of Scotland	12,887	14,829
Royal Bank of Scotland (Janet's Fund)	3,022	3,022
Paypal Account	563	77
	16,472	17,928

Approved By Trustees
Signed on their behalf:

D Parke

30/06/2026

Independent Examiners Report to the Trustees of South of Scotland Beekeepers Association SCIO

I report on the accounts for the year ended 31 January 2026.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustee consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was 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 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 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 to 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.

Mr Rodney Palmer
Institute of Chartered Accountants of Scotland
Farries, Kirk and McVean
Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

30/06/2026