



J.A.Comins and Company
Accountants & Business Advisers

www.jacomins.com

Campbell Cairns, Elchies, Aberlour, Banffshire, AB38 9SL

The Trustees
Moray Beekeepers Association
The Bungalow,
Huntly Lodge,
Marquis Rd,
Huntly

16th February 2022

Dear Markus,

Accounts for the year ended 31st December 2021

My report requires me to identify any material breaches of the Regulations. I have detected no irregularities within the sample May to July 2021.

All the books and records are now ready to be returned to you so it only leaves me to thank you for your kind instruction. I am happy to continue acting for you if agreed by the membership.

Any queries with the above, give me a call.

Regards

Julie Comins

Moray Beekeepers Association

SC 042185

Independent Examiner's Report to the Trustees of Moray Beekeepers Association

I report on the accounts of the charity for the year ended 31st December 2021 which are set out on pages 1 to 4

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 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 if 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 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.



Name : Julie Ann Comins


Address : Campbell Cairns, Elchies, Aberlour, Banffshire AB38 9SL

Date :

16th 2022

Moray Beekeepers Association
Accounts (1st Jan 2021 - 31st Dec 2021)

INCOME	2021	2020	EXPENDITURE	2021	2020
Membership	1,536.00	1,422.00	Admin	958.06	499.68
Courses	1,127.45	5,058.01	catering	162.00	357.46
Apiary,(incl Nuc sales)	507.83	152.00	Apiary	568.27	489.00
Honey sales	2,004.50		honey production	125.60	
feed	2,414.51	2,918.30	feed	2,839.67	2,898.68
equipment	3,197.31	1,860.90	equipment	6,091.42	2,077.51
Sundry	5.50	316.00	Room Hire		135.00
Donations	41.00	2,091.40	HB courses		20,285.70
Loan		0.00	Loan		3,500.00
			Sundry	5.50	675.00
	<u>10,834.10</u>	<u>13,818.61</u>		<u>10,750.52</u>	<u>30,918.03</u>
Government funding	1,553.55	13,660.14			
Total in	<u>12,387.65</u>	<u>27,478.75</u>	Total out	<u>10,750.63</u>	<u>30,918.03</u>
Opening Bank Balance	8,321.46	11,761.74	Closing Bank Balance	9,951.80	8,321.46
Opening Cash Balance	6.56	5.56	Closing Cash Balance	13.24	6.56
Income	12,387.65	27,478.75			
Expenditure	-10,750.63	-30,918.03			
	<u>9,965.04</u>	<u>8,328.02</u>		<u>9,965.04</u>	<u>8,328.02</u>


 16²/2022