

## **021Examiner's unqualified report**

### **Independent Examiner's Report to the Trustees of Devon Beekeeper Association**

I report on the accounts of the Association for the year ended 30<sup>th</sup> September 2021, which are set out on pages 2 to 8.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my responsibility to state, based on procedures specified in the General Directions given by the Charity Commissioners under section 43 (7) (b) of the Act, whether matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as 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**

About 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 41 of the Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Apex Accounting Services  
5 Lockyer Mews  
Paddons Row  
TAVISTOCK  
Devon  
PL19 0HF

13<sup>th</sup> December 2021

## COUNTY GENERAL - ACCOUNT 1

	2021	2020
<b>INCOME</b>		
Interest Received gross	1	33
Autumn Lecture	-	-
DBKA Levy on Branches	5,226	4,988
BBKA Capitation Fees	25,159	24,247
BBKA Voluntary Conts Rec'd	-	-
BKQ from Branches	-	-
DBKA Levy on Branches for IMYB 2017	-	-
Special Events	-	-
President's Fund	353	215
Members day Raffle	-	702
AHAT	-	381
Other Income	5	44
Gift Aid:	9,479	9,200
Submitted to Branches	9,479	9,193
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	30,744	30,617
<b>EXPENDITURE</b>		
BBKA Capitation Fees	25,159	24,247
President's Day, AGM & Meeting	108	851
Postage, Telephone & Stationery	21	7
Subscriptions & Donation	50	213
Officers Travelling Expenses	-	304
Education & Examinations	300	-
Auditors Fee	366	345
Yearbook Expenses	-	-
BBKA Research Fund Conts	-	-
Website Maintenance	141	55
DBKA Contribution to IMYB 2017	-	-
Guest Lecture	-	-
Special Event	-	-
BKQ Subscriptions	-	-
President's Fund	-	770
AHAT	703	87
Sundry Expenses	108	-
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<b>(DEFICIT) /SURPLUS FOR YEAR</b>	3,788	3,738
	=====	=====

## DEVON COUNTY SHOW - ACCOUNT 2

	2021	2020
<b>INCOME</b>		
Honey & Product Sales	6,664	-
Honey Tasting - Sales	1,226	-
Candle Rolling	1,488	-
Commissions/Rents	1,198	-
	-----	-----
	10,576	-
<b>EXPENDITURE</b>		
Honey Sales - Supplies	5,459	-
Honey Tasting - Supplies	588	-
Candle Rolling	114	359
Admissions, Membership, etc	81	81
Prize Money	726	-
Miscellaneous	608	520
Insurance	458	454
Equipment & Transport Hire	-	-
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<b>SURPLUS/ (DEFICIT) FOR THE YEAR</b>	2,542	(1,414)
	=====	=====
<b>NOTES</b>		
1. Capital reserve:- Balance 30/09/20	( 422)	1,430
Asset Expenditure 2021	( 234)	( 438)
	-----	-----
	( 656)	992
Surplus/ (Deficit)	2,542	(1,414)
	-----	-----
Balance 30/09/2021	1,886	( 422)
	=====	=====

## BEEKEEPING MAGAZINE - ACCOUNT 3

	2021	2020
<b>INCOME</b>		
DBKA Members Subs	12,475	11,966
Independent Subscribers	251	286
Advertising Revenue	3,060	2,336
Branch Contribution to distribution	-	-
	-----	-----
	15,786	14,588
<b>EXPENDITURE</b>		
Printing Costs	7,011	6,253
Direct Mailing of Magazine	7,276	6,510
Editors Expenses	111	72
Ind Subs Secs Expenses	230	150
Miscellaneous Expenses	315	-
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<b>SURPLUS/ (DEFICIT) FOR THE YEAR</b>	843	1,603
	=====	=====

## **STATEMENT OF CONSOLIDATED MONETARY ASSETS AND LIABILITIES**

	2021	2020
Bank & Cash at 30/09/2020	168,592	145,693
County General - Account 1	3,788	3,738
Devon County Show - Account 2	2,542	(1,414)
Beekeeping Magazine - Account 3	843	1,603
Capital Reserves Transfers - Devon County Show	( 234)	( 438)
Branches Surplus/(Deficit)	4,380	19,412
Adjustment	( 2)	( 2)
	-----	-----
Bank & Cash at 30/09/2021	179,909	168,592
	=====	=====
 Bank & Cash at 30/09/2021 - County	 44,600	 37,663
- Branches	135,309	130,929
	-----	-----
	179,909	168,592
	=====	=====
 Debtors	 662	 -
 <b>LIABILITIES</b>		
 Sundry Creditors	 174	 1,574

## **STATEMENT OF CONSOLIDATED NON MONETARY ASSETS**

	2021	2020
Trophies	23,991	24,737
Books & Videos	3,424	3,602
Apiary Equipment	41,173	40,025
Stocks (Honey, Labels, Chemicals, etc)	5,991	5,219
Sundries	23,809	25,235
Investment in Bee Craft Ltd	1	1
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	98,389	98,819

## **BRANCH INCOME AND EXPENDITURE ACCOUNT**

	2021	2020
<b>INCOME</b>		
Subs Including BDI	48,099	46,122
Extra BDI	2,032	1,867
BBKA Research Fund Donations	-	24
Gift Aid Refunds	9,480	9,192
Interest Paid Gross	26	125
Apiary & Other Sales	10,656	18,406
Other Donations	2,533	2,394
Training Courses	8,384	21,074
Sundry Income	12,816	16,671
BKQ	-	-
DBKA Research/President's Fund	194	195
Adjustment	( 6)	( 1)
	-----	-----
	94,214	116,069
<b>EXPENDITURE</b>		
BDI	4,547	4,037
BBKA Capitation	25,160	24,250
DBKA Levy	5,127	4,989
Beekeeping Magazine	12,478	11,968
Apiary Expenses	16,840	22,582
Officers' Expenses	93	608
DBKA Research/President's Fund	194	216
Donations	60	60
Training Courses	2,965	3,895
IMYB	-	-
Sundries	22,377	24,059
BKQ	-	-
Corrections & Rounding Adjustments	( 7) 89,834	( 7) 96,657
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<b>SURPLUS/(DEFICIT) FOR THE YEAR</b>	4,380	19,412
	=====	=====
<b>MONETARY ASSETS</b>		
Bank & Cash as at 30.09.2020	130,929	111,517
Add surplus/(deduct deficit) for year	4,380	19,412
	-----	-----
Bank & Cash as at 30.09.2021	135,309	130,929
	-----	-----
Debtors	662	-
<b>LIABILITIES</b>		
Sundry Creditors	174	1,574
<b>NON MONETARY ASSETS</b>		
Apiary & Other Equipment	41,173	40,025
Books & Videos	3,424	3,602
Trophies	16,846	17,592
Stocks	5,991	5,219
Other Equipment	14,426	15,907
Sundries	6,530	6,500
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	88,390	88,845
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## **STATEMENT OF MONETARY ASSETS AND LIABILITIES - COUNTY**

	<b>2021</b>	<b>2020</b>
Bank & Cash at 01/10/2020	37,663	34,176
County General - Account 1	3,788	3,738
Devon County Show - Account 2	2,542	(1,414)
- Capital Exp.	( 234)	( 438)
Beekeeping Magazine - Account 3	843	1,603
Adjustment	( 2)	( 2)
	-----	-----
Bank & Cash at 30/09/2021	44,600	37,663
	=====	=====
 Bank C/A	12,496	4,560
Bank Savings	32,104	33,103
	-----	-----
	44,600	37,663
	=====	=====
 Debtors	-	-
 Creditors	-	-
Adverts in advance	-	-

## **STATEMENT OF NON MONETARY ASSETS - COUNTY**

Trophies	7,145	7,145
Equipment - DCS sundries	2,853	2,828
Investment in Bee Craft Ltd	1	1
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	9,999	9,974
	=====	=====

# DEVON BEEKEEPERS ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED  
30<sup>TH</sup> SEPTEMBER 2021

Prepared By:

APEX ACCOUNTING SERVICES  
5 Lockyer Mews  
Paddons Row  
TAVISTOCK  
Devon  
PL19 0HF

13<sup>th</sup> December 2021



## DEVON BEEKEEPERS' ASSOCIATION

Registered Charity No 270675

General Secretary - Barry Neal, 10 Oak Tree Road, Whitehill, Bordon GU35 9DF  
01420-473522; 07789-435477; [gen.sec.dbka@gmail.com](mailto:gen.sec.dbka@gmail.com)

### General Secretary's Annual Report 2021 on behalf of the Executive Council

The Chairman, Viv Thorn, welcomed everyone to the 2020 DBD, and went on to say "I am delighted that so many of you have made the effort this year to attend the AGM. I think we can all agree that it has been a very challenging year for everyone, but I have been impressed that so many of you have embraced new technologies so that we can keep in touch, today being an example of this. It is also heartening to know how much support there is out there for our fellow beekeepers, and members have gone the extra mile to ensure that vulnerable members and their bees have been cared for throughout the county." "It is also good to know that all but one branch has been able to run their branch AGMs by Zoom and that the process of governance will continue robustly into this coming year. Thanks must go to all our branch officers and committees for all the hard work and time they continue to give to DBKA. We know that you do not always receive the appreciation you deserve, and sometimes are the first to be criticised when things go wrong, but your continued efforts are valued."

**EC Meetings** - there had been 5 virtual EC meetings conducted on Zoom.

**Asian Hornet (AH)** - the AH continues to maintain a high profile. Although there have been very few reports this year across the country of AH sightings, our AH Action Teams continue to develop their preparedness and are working with neighbouring Associations to ensure a consistent approach across the South West. The EPICollect database was now being used for AH work.

**Devon Beekeepers' Day (DBD)/AGM** - the DBD will be an on-line AGM followed by lectures from Anne Rowberry and Jo Widdicombe.

**National Honey Show (NHS)** - our representatives on the Council are Chris Utting & Jack Mummery.

**BeeCraft Magazine** - we are the holder of 84 shares in this magazine and the 3 required trustees had been appointed by the EC as shareholders - Alan Binge, Tony Lindsell, and Viv Thorn.

**Training & Education** - the Education Sub-Committee produced a pan-Devon on-Line Beginners Course which started in January 2021.

**Devon County Show (DCS)** - the DCS went ahead this year with some restrictions, and DBKA held its second virtual Honey Show.

**South-West Beekeepers' Forum (SWBKF)** - three meetings had been held during the year; all on-line. At the November meeting Tony Lindsell handed over the chairmanship to Chris Smith.

**Branches** - Branches had responded very well to the restrictions on activity imposed by the pandemic. Committee meetings and Branch events had been held on Zoom. Most Branches will be offering on-line winter programmes and forums.

**BBKA Annual Delegate Meeting (ADM)** - this was held virtually via Zoom with pre-meeting elections being held - for Trustees & Exam Board members - on-line for the first time. The 2022 ADM will be a hybrid meeting (face-to-face and virtual) with the same pre-meeting elections procedure. DBKA has submitted 3 propositions on Honey Adulteration for delegate consideration at the meeting.

**Beekeeping Magazine** - throughout the year EC delegates have had extensive discussions on the future format of Beekeeping Magazine. Beekeeping Magazine itself has contained some information on the discussions. When the AGM is finished our Chairman, Viv Thorn, will present the latest position on the magazine's future. It has also been agreed that there is no further need for an International Subscriber offer for the magazine.

**Barry Neal**

General Secretary

1<sup>st</sup> December 2021