

Examiner'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 30th September 2022, 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
47 Newnham Road
Plympton
PLYMOUTH
Devon
PL7 4AW

26th November 2022

COUNTY GENERAL - ACCOUNT 1

	2022	2021
INCOME		
Interest Received gross	16	1
Autumn Lecture	-	-
DBKA Levy on Branches	4,117	5,226
BBKA Capitation Fees	28,646	25,159
BBKA Voluntary Conds Rec'd	-	-
BKQ from Branches	-	-
DBKA Levy on Branches for IMYB 2017	-	-
Special Events	-	-
President's Fund	150	353
Members day Raffle	-	-
AHAT	-	-
Other Income	-	5
Gift Aid:	10,067	9,479
Submitted to Branches	10,067	9,479
	-----	-----
	32,929	30,744
EXPENDITURE		
BBKA Capitation Fees	28,646	25,159
President's Day, AGM & Meeting	378	108
Postage, Telephone & Stationery	4	21
Subscriptions & Donation	-	50
Officers Travelling Expenses	-	-
Education & Examinations	21	300
Auditors Fee	374	366
Yearbook Expenses	-	-
BBKA Research Fund Conds	-	-
Website Maintenance	137	141
DBKA Contribution to IMYB 2017	-	-
Guest Lecture	-	-
Special Event	-	-
BKQ Subscriptions	-	-
President's Fund	-	-
AHAT	-	703
Sundry Expenses	- 29,560	108 26,956
	-----	-----
(DEFICIT) / SURPLUS FOR YEAR	3,369	3,788
	=====	=====

DEVON COUNTY SHOW - ACCOUNT 2

	2022	2021
INCOME		
Honey & Product Sales	9,442	6,664
Honey Tasting - Sales	2,153	1,226
Candle Rolling	2,297	1,488
Commissions/Rents	119	1,198
	-----	-----
	14,011	10,576
EXPENDITURE		
Honey Sales - Supplies	7,556	5,459
Honey Tasting - Supplies	653	588
Candle Rolling	824	114
Admissions, Membership, etc	81	81
Prize Money	790	726
Miscellaneous	775	608
Insurance	482	458
Equipment & Transport Hire	- 11,161	- 8,034
	-----	-----
SURPLUS/ (DEFICIT) FOR THE YEAR	2,850	2,542
	=====	=====

NOTES

1. Capital reserve:-	Balance 30/09/21	1,886	(422)
	Asset Expenditure 2022	(176)	(234)
		-----	-----
		1,710	(656)
Surplus/ (Deficit)		2,850	2,542
		-----	-----
	Balance 30/09/2022	4,560	1,886
		=====	=====

BEEKEEPING MAGAZINE - ACCOUNT 3

	2022	2021
INCOME		
DBKA Members Subs	14,032	12,475
Independent Subscribers	220	251
Advertising Revenue	2,461	3,060
Branch Contribution to distribution	-	-
	-----	-----
	16,713	15,786
EXPENDITURE		
Printing Costs	6,803	7,011
Direct Mailing of Magazine	8,465	7,276
Editors Expenses	125	111
Ind Subs Secs Expenses	71	230
Miscellaneous Expenses	163 15,627	315 14,943
	-----	-----
SURPLUS/ (DEFICIT) FOR THE YEAR	1,086	843
	=====	=====

STATEMENT OF CONSOLIDATED MONETARY ASSETS AND LIABILITIES

	2022	2021
Bank & Cash at 30/09/2021	179,909	168,592
County General - Account 1	3,369	3,788
Devon County Show - Account 2	2,850	2,542
Beekeeping Magazine - Account 3	1,086	843
Capital Reserves Transfers - Devon County Show	(176)	(234)
Branches Surplus/(Deficit)	6,251	4,380
Adjustment	2	(2)
	-----	-----
Bank & Cash at 30/09/2022	193,291	179,909
	=====	=====
 Bank & Cash at 30/09/2022 - County	 51,731	 44,600
- Branches	141,560	135,309
	-----	-----
	193,291	179,909
	=====	=====
 Debtors	 -	 662
 LIABILITIES		
 Sundry Creditors	 1,217	 174

STATEMENT OF CONSOLIDATED NON MONETARY ASSETS

	2022	2021
Trophies	35,197	23,991
Books & Videos	3,312	3,424
Apiary Equipment	37,912	41,173
Stocks (Honey, Labels, Chemicals, etc)	8,956	5,991
Sundries	26,646	23,809
Investment in Bee Craft Ltd	1	1
	-----	-----
	112,024	98,389

BRANCH INCOME AND EXPENDITURE ACCOUNT

	2022	2021
INCOME		
Subs Including BDI	51,479	48,099
Extra BDI	2,172	2,032
Gift Aid Refunds	10,067	9,480
Other Donations	2,419	2,533
Apiary & Other Sales	15,224	10,656
Training Courses	15,361	8,384
Interest Paid Gross	26	26
Sundry Income	18,835	12,816
President's Fund Donations	148	194
Adjustment	(7)	(6)
	-----	-----
	115,724	94,214
EXPENDITURE		
BBKA Capitation	28,648	25,160
DBKA Levy	4,082	5,127
Beekeeping Magazine	14,030	12,478
BDI	4,703	4,547
President's Fund Donations	150	194
Apiary Expenses	16,742	16,840
Training Courses	5,489	2,965
Officers' Expenses	306	93
Donations	612	60
Sundries	34,713	22,377
IMYB	-	-
Corrections & Rounding Adjustments	(2) 109,473	(7) 89,834
	-----	-----
SURPLUS/ (DEFICIT) FOR THE YEAR	6,251	4,380
	=====	=====
MONETARY ASSETS		
Bank & Cash as at 30.09.2021	135,309	130,929
Add surplus/(deduct deficit) for year	6,251	4,380
	-----	-----
Bank & Cash as at 30.09.2022	141,560	135,309
	-----	-----
Debtors	-	662
LIABILITIES		
Sundry Creditors	1,163	174
NON MONETARY ASSETS		
Apiary & Other Equipment	37,912	41,173
Books & Videos	3,312	3,424
Trophies	28,052	16,846
Stocks	8,956	5,991
Other Equipment	14,707	14,426
Sundries	9,630	6,530
	-----	-----
	102,569	88,390
	=====	=====

STATEMENT OF MONETARY ASSETS AND LIABILITIES - COUNTY

	2022	2021
Bank & Cash at 01/10/2021	44,600	37,663
County General - Account 1	3,369	3,788
Devon County Show - Account 2	2,850	2,542
- Capital Exp.	(176)	(234)
Beekeeping Magazine - Account 3	1,086	843
Adjustment	2	(2)
	-----	-----
Bank & Cash at 30/09/2022	51,731	44,600
	=====	=====
 Bank C/A	11,611	12,496
Bank Savings	40,120	32,104
	-----	-----
	51,731	44,600
	=====	=====
 Debtors	-	-
 Creditors	-	-
Adverts in advance	-	-
St Bridgets Nurseries 2022 county show plant sales	54	-

STATEMENT OF NON MONETARY ASSETS - COUNTY

Trophies	7,145	7,145
Equipment - DCS sundries	2,309	2,853
Investment in Bee Craft Ltd	1	1
	-----	-----
	9,455	9,999
	=====	=====

DEVON BEEKEEPERS ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED
30TH SEPTEMBER 2022

Prepared By:

APEX ACCOUNTING SERVICES
47 Newnham Road
Plympton
PLYMOUTH
Devon
PL7 4AW

26th November 2022



DEVON BEEKEEPERS' ASSOCIATION

Registered Charity No 270675

Chair - Viv Thorn, Cross Orchard, Steep Hill, Maidencombe, Torquay TQ1 4RS
01803-311325;

Viv.thorn@icloud.com

General Secretary - gen.sec.dbka@gmail.com

Secretary's Report 2022

The DBKA Executive Committee met in January, March, June, September and November this year, all on Zoom.

In January, I represented Devon at the BBKA ADM and presented three propositions regarding Honey Adulteration- the first asking Trading Standards to look at the categorisation & testing efficacy of imported Honey, the second asking UK Government to investigate the importation of adulterated honey via the Food Fraud agency and thirdly to ask BBKA to highlight the scale of the problem to the General public. All three propositions were passed and it will be interesting to see what progress has been made during this year. If you haven't yet signed the petition to UK Gov regarding Honey Adulteration, please consider doing so. It has been circulated to all Devon Members.

DBKA has a number of policies which can be found on the website under the members' area and many have been reviewed this year. These policies may be useful for branches and I would recommend looking at them. In particular, we have adopted a policy for working with Young People and Vulnerable Adults. Tammy Skinner, our delegate from South Hams branch and Safeguarding lead, has organised for branch safeguarding officers to undertake a Safeguarding course via Devon County Council. This course is free and I would urge all branches to send at least one representative on the course which can be done at home in your own time.

The Devon County Show was held from 30th June till

2nd July this year and the Bees and Honey marquee was once again a great success, earning the show's Gold Medal. This was an opportunity for the public to sample Devon honey in the Taste of Honey stall and also to buy branch honey which was on sale for £8 a pound jar. Two new competition categories were introduced this year, the decorated super (which I won with a super decorated in Ukraine colours and adorned with sunflowers- the national flower of Ukraine) and also The Stevenson's Trophy was modified to house the exhibit in a one metre cube. Each branch chose 5 items from a list of ten which best summed up the character of their branch. This has proved a very popular category and it means that several members from each branch can contribute one item which is less labour intensive than the previous Stevenson's exhibit.

Totnes and Kingsbridge branch changed it's name to South Hams branch which will make administration much easier. Our link with BBKA has also changed, Jo Widdicombe replacing Anne Rowbury as the link Trustee.

Devon also is a member of the SWBKF which meets several times a year and allows a sharing of information from different Associations from Avon in the north and Cornwall & the Isles of Scilly in the West , along the south coast as far as Hampshire. Devon is currently chairing the forum with Chris Smith taking over from Tony Lindsell who chaired it on our behalf last year.

The AHAT groups are also very active in Devon, though thankfully, perhaps because of Covid and the decrease in cross channel travel that resulted, there have been very few Asian Hornet sightings in the last year. As a result, there was no official Asian Hornet queen monitoring is taking place, but we also must maintain vigilance, especially as people begin to travel more. For members who may want to update their knowledge in recognising an Asian Hornet from a European one, there is an excellent article in Beekeeping which can be found on our website or on the AHAT website or Asian Hornet

Watch app.

Kathy Lovegrove is our Education Co-ordinator and has been attending a national Educational forum which shares best practice in Education. She is also running a Honey Bee Health course in the new year which will be fortnightly by Zoom. Anyone interested should contact Kathy. It is also hoped that the Devon Education Sub-committee will be reinstated in the new year so that we can have a co-ordinated approach to respond to learning needs of our members.

One of the most controversial decisions this year was to move to a digital only format of the Beekeeping magazine. This decision was actually taken by the Executive Committee in November 2021. This was extensively debated and weighing up the rising costs of printing plus the environmental costs of producing the magazine, it was decided to make the digital format of the magazine the default version. However, having sent out an initial survey in 2020, I did state that we would trial the digital magazine which was sent to all members eligible for the magazine a few days before the hard copy arrived through the post, then re-survey our members. The second survey, to 1461 members was completed in July this year with 65% of members in favour of the magazine becoming digital. However, because there are some members who cannot access a digital magazine, it has been decided that for the coming year 2023, those members who wish still to receive a printed copy may do so, at no extra cost. In 2024 however, the membership rate is likely to reflect the reduced cost of producing the magazine digitally and those members who still wish to have a hard copy can buy this as an add on. We are still unsure how much this will be but will let members know closer to the time. I hope this compromise solution will be agreeable to all members. Those happy with the digital format will benefit from a lower membership fee and those wishing to have a printed copy can buy this as an extra. Any savings from this move will come back to branches to compensate for a slight decrease in Gift Aid

resulting from the decreased membership costs.

In other news, our Treasurer is negotiating with the printers of the Beekeeping magazine to agree a refund for the vat that has been paid on the magazine printing costs which we now believe should have been zero rated. This is a complex problem to solve, but we will let you know if we are successful.

I was lucky in May this year to be invited to the Wax Chandlers Hall in London for a lunch to celebrate the Bees Abroad charity. The charity promotes Beekeeping skills, mostly in Africa and teaches local populations how to set up beekeeping companies, selling honey and other products of the hive in ways that are compatible with their local environment. DBKA agreed to sponsor Bees Abroad and the President's Fund gave £500 to this worthy cause.

Find a Beekeeper Scheme is an initiative run by BBKA to enable prospective beekeepers to find a branch close to their home. DBKA has agreed that branches can upload information about their branch, but cautions that they should not show the exact location of their apiaries for security purposes.

So, we have nearly come full circle in our Beekeeping year. Today we will vote for a new committee which will take us into and through 2023. I would really like it if someone would come forward to learn what to do as DBKA's General Secretary. It is not a difficult role, but would be made much easier by being an apprentice before taking up the role in earnest. Please do think about this and contact me if you are interested in learning more.

Viv Thorn
Dec 2022