

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 2023, 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

4th December 2023

COUNTY GENERAL - ACCOUNT 1

	2023	2022
INCOME		
Interest Received gross	291	16
Autumn Lecture	-	-
DBKA Levy on Branches	4,168	4,117
BBKA Capitation Fees	28,503	28,646
BBKA Voluntary Conts Rec'd	-	-
BKQ from Branches	-	-
DBKA Levy on Branches for IMYB 2017	-	-
Special Events	1,201	-
President's Fund	296	150
Members day Raffle	-	-
AHAT	-	-
Other Income	-	-
Gift Aid:	10,162	10,067
Submitted to Branches	10,162	10,067
	-----	-----
	34,459	32,929
EXPENDITURE		
BBKA Capitation Fees	28,503	28,646
President's Day, AGM & Meeting	1,273	378
Postage, Telephone & Stationery	43	4
Subscriptions & Donation	50	-
Officers Travelling Expenses	18	-
Education & Examinations	-	21
Auditors Fee	407	374
BBKA Research Fund Conts	-	-
Website Maintenance	161	137
DBKA Contribution to IMYB 2017	-	-
Guest Lecture	-	-
Special Event	-	-
President's Fund	500	-
AHAT	-	-
Sundry Expenses	32	-
	30,987	29,560
	-----	-----
(DEFICIT) / SURPLUS FOR YEAR	3,472	3,369
	=====	=====

DEVON COUNTY SHOW - ACCOUNT 2

	2023	2022
INCOME		
Honey & Product Sales	10,551	9,442
Honey Tasting - Sales	3,091	2,153
Candle Rolling	2,000	2,297
Commissions/Rents	146	119
	-----	-----
	15,788	14,011
EXPENDITURE		
Honey Sales - Supplies	8,202	7,556
Honey Tasting - Supplies	1,430	653
Candle Rolling	876	824
Admissions, Membership, etc	81	81
Prize Money	875	790
Miscellaneous	1,010	775
Insurance	498	482
Equipment & Transport Hire	- 12,972	- 11,161
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SURPLUS/ (DEFICIT) FOR THE YEAR	2,816	2,850
	=====	=====

NOTES

1. Capital reserve:-	Balance 30/09/21	4,560	1,886
	Asset Expenditure 2023	(174)	(176)
		-----	-----
		4,386	1,710
Surplus/ (Deficit)		2,816	2,850
		-----	-----
	Balance 30/09/2023	7,202	4,560
		=====	=====

BEEKEEPING MAGAZINE - ACCOUNT 3

	2023	2022
INCOME		
DBKA Members Subs	13,798	14,032
Independent Subscribers	-	220
Advertising Revenue	1,366	2,461
Refund to branches 2023	(3,971)	
Other	3,686	-
	-----	-----
	14,879	16,713
EXPENDITURE		
Printing Costs	7,724	6,803
Direct Mailing of Magazine	7,330	8,465
Editors Expenses	161	125
Ind Subs Secs Expenses	-	71
Miscellaneous Expenses	- 15,215	163 15,627
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SURPLUS/ (DEFICIT) FOR THE YEAR	(336)	1,086
	=====	=====

STATEMENT OF CONSOLIDATED MONETARY ASSETS AND LIABILITIES

	2023	2022
Bank & Cash at 30/09/2022	193,291	179,909
County General - Account 1	3,472	3,369
Devon County Show - Account 2	2,816	2,850
Beekeeping Magazine - Account 3	(336)	1,086
Capital Reserves Transfers - Devon County Show	(174)	(176)
Branches Surplus/(Deficit)	11,223	6,251
Adjustment	(4)	2
	-----	-----
Bank & Cash at 30/09/2023	210,288	193,291
	=====	=====
 Bank & Cash at 30/09/2023 - County	 57,505	 51,731
- Branches	152,783	141,560
	-----	-----
	210,288	193,291
	=====	=====
 Debtors	 -	 -
 LIABILITIES		
 Sundry Creditors	 290	 1,217

STATEMENT OF CONSOLIDATED NON MONETARY ASSETS

	2023	2022
Trophies	34,788	35,197
Books & Videos	3,203	3,312
Apiary Equipment	37,292	37,912
Stocks (Honey, Labels, Chemicals, etc)	8,386	8,956
Sundries	25,815	26,646
Investment in Bee Craft Ltd	1	1
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	109,485	112,024

BRANCH INCOME AND EXPENDITURE ACCOUNT

	2023	2022
INCOME		
Subs Including BDI	52,291	51,479
Extra BDI	2,362	2,172
Gift Aid Refunds	10,164	10,067
Other Donations	2,735	2,419
Apiary & Other Sales	16,215	15,224
Training Courses	18,677	15,361
Interest Paid Gross	257	26
Sundry Income	26,279	18,835
President's Fund Donations	296	148
Adjustment	(4)	(7)
	-----	-----
	129,272	115,724
EXPENDITURE		
BBKA Capitation	28,505	28,648
DBKA Levy	3,967	4,082
Beekeeping Magazine	13,799	14,030
BDI	4,455	4,703
President's Fund Donations	297	150
Apiary Expenses	24,586	16,742
Training Courses	3,724	5,489
Officers' Expenses	869	306
Donations	165	612
Sundries	37,621	34,713
IMYB	66	-
Corrections & Rounding Adjustments	(5) 118,049	(2) 109,473
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SURPLUS/ (DEFICIT) FOR THE YEAR	11,223	6,251
	=====	=====
MONETARY ASSETS		
Bank & Cash as at 30.09.2022	141,560	135,309
Add surplus/(deduct deficit) for year	11,223	6,251
	-----	-----
Bank & Cash as at 30.09.2023	152,783	141,560
	-----	-----
Debtors	-	-
LIABILITIES		
Sundry Creditors	290	1,163
NON MONETARY ASSETS		
Apiary & Other Equipment	37,292	37,912
Books & Videos	3,203	3,312
Trophies	24,838	28,052
Stocks	8,386	8,956
Other Equipment	15,665	14,707
Sundries	8,340	9,630
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	97,724	102,569
	=====	=====

STATEMENT OF MONETARY ASSETS AND LIABILITIES - COUNTY

	2023	2022
Bank & Cash at 01/10/2022	51,731	44,600
County General - Account 1	3,472	3,369
Devon County Show - Account 2	2,816	2,850
- Capital Exp.	(174)	(176)
Beekeeping Magazine - Account 3	(336)	1,086
Adjustment	(4)	2
	-----	-----
Bank & Cash at 30/09/2023	57,505	51,731
	=====	=====
 Bank C/A	7,095	11,611
Bank Savings	50,411	40,120
Rounding Adjustment	(1)	-
	-----	-----
	57,505	51,731
	=====	=====
 Debtors	-	-
 Creditors	-	-
Adverts in advance	-	-
St Bridgets Nurseries 2023 county show plant sales	-	54

STATEMENT OF NON MONETARY ASSETS - COUNTY

Trophies	9,950	7,145
Equipment - DCS sundries	1,810	2,309
Investment in Bee Craft Ltd	1	1
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	11,761	9,455
	=====	=====

DEVON BEEKEEPERS ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED
30TH SEPTEMBER 2023

Prepared By:

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

4th December 2023



DEVON BEEKEEPERS' ASSOCIATION

Registered Charity No 270675

Chair - Simon O'Sullivan

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

Secretary's Report 2023

Devon Beekeepers have five Executive Meetings per year in January, March, June, September and November and our AGM in December each year. Having held several officer posts during recent years, I stepped down as General Secretary in July and was replaced by David Wallace-Hare.

At last year's AGM we agreed to merge the Social and Associate categories of membership. Following the AGM, we had a very interesting talk from David Robinson on how we might prolong the season for pollinating insects- a message that I am sure we have all taken back to our own apiaries and gardens.

In January we always receive a report from the BBKA ADM at which Mike Ticehurst, member from Torbay Branch, was awarded the Apiculture Maxime Se Dedit Certificate by the BBKA for his national work on the development of the eR2 database- well done Mike!

The executive also spent considerable time in January reviewing and accepting our Safeguarding Policy. Each branch has been asked to nominate a safety officer and to undertake an on-line training course to ensure Safeguarding remains high on our priority. Totnes & Kingsbridge branch officially changed their name to South Hams and we reviewed the Dissolution and Secession policy and the EC Agenda timescale policy.

In March, much of our time was taken up debating the future of Beekeeping magazine. After balloting our members once more, it was decided to go for a digital format for the magazine with an associated reduction in membership fees. However, for those members who wished still to receive a printed Beekeeping magazine, the option to pay for this separately is still available.

April brought the BBKA Spring Convention at Harper Adams College in Shropshire and once again this was well attended by Devon members. May is a busy month for DBKA organising the Bees and Honey marquee at the Devon County Show. There was a request to move our marquee to a different site, but all those suggested were not suitable to house flying bees, so we have remained in the same position. Entries in the show remain high with new categories of a decorated super and the re-vamped Stevenson trophy being very popular. We also introduced tea and coffee sales to our taste of honey stall bringing a café atmosphere to the

marquee.

In June, the executive agreed a £500 donation to the Bees Abroad initiative. This charity, which is mainly based in Africa, seeks to promote beekeeping and the sale of hive products using local resources, enabling people to establish a sustainable business. We also discussed e-mail etiquette and resolved to try and categorise our emails to members marking those purely for information or those which require some response. So far, this seems to have improved communication.

July brought the reintroduction of President's Day- a highly successful day for over 130 of our members in the St Boniface Centre in Crediton.

Devon's Asian Hornet Action Group remains active and vigilant. Although there have not been many sightings in Devon this year, there have been 64 hornet nests found in 49 locations, the majority being along the south coast or East Anglia. Thanks go to all members who take part in monitoring this invasion!

Education remains vibrant with Kathy Lovegrove contributing to BBKA education forum and to canvassing members in Devon to establish their learning needs.

Vivienne Thorne
December 2023