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 2020, 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 & Payroll Services
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30th November 2020

COUNTY GENERAL - ACCOUNT 1

	2020		2019	
INCOME				
Interest Received gross		33		36
Autumn Lecture		-		350
DBKA Levy on Branches		4,988		4,587
BBKA Capitation Fees		24,247		21,911
BBKA Voluntary Conts Rec'd		-		-
BKQ from Branches		-		3,205
DBKA Levy on Branches for IMYB 2017		-		-
Guest Lecture		-		-
Special Events		-		-
President's Fund		215		443
Members day Raffle		702		725
AHAT		381		2,500
Other Income		44		183
Gift Aid:	9,200		7,753	
Submitted to Branches	9,193	7	7,727	26
		30,617		33,966
EXPENDITURE				
BBKA Capitation Fees	24,247		21,911	
President's Day, AGM & Meeting	851		831	
Postage, Telephone & Stationery	7		42	
Subscriptions & Donation	213		746	
Officers Travelling Expenses	304		1,388	
Education & Examinations	-		49	
Auditors Fee	345		330	
Yearbook Expenses	-		-	
BBKA Research Fund Conts	-		-	
Website Maintenance	55		56	
DBKA Contribution to IMYB 2017	-		-	
Guest Lecture	-		-	
Special Event	-		-	
BKQ Subscriptions	-		3,310	
President's Fund	770		457	
AHAT	87		1,097	
Sundry Expenses	-	26,879	414	30,631
(DEFICIT)/SURPLUS FOR YEAR		3,738		3,335

DEVON COUNTY SHOW - ACCOUNT 2

		2020		2019
INCOME				
Honey & Product Sales			-	6,429
Honey Tasting - Sales			-	2,115
Candle Rolling			-	1,688
Commissions/Rents			-	421
			-	10,653
EXPENDITURE				
Honey Sales - Supplies		-	5,131	
Honey Tasting - Supplies		-	380	
Candle Rolling		359	416	
Admissions, Membership, etc		81	81	
Prize Money		-	920	
Miscellaneous		520	704	
Insurance		454	461	
Equipment & Transport Hire		- 1,414	-	8,093
SURPLUS/(DEFICIT) FOR THE YEAR		(1,414)		2,560
NOTES				
1. Capital reserve:-	Balance 30/09/19	1,430		(805)
	Asset Expenditure 2020	(438)		(325)
		992		(1,130)
Surplus/(Deficit)		(1,414)		2,560
	Balance 30/09/2020	(422)		1,430

BEEKEEPING MAGAZINE - ACCOUNT 3

		2020		2019
INCOME				
DBKA Members Subs			11,966	10,911
Independent Subscribers			286	315
Advertising Revenue			2,336	2,600
Branch Contribution to distribution			-	-
			14,588	13,826
EXPENDITURE				
Printing Costs		6,253	6,079	
Direct Mailing of Magazine		6,510	5,907	
Editors Expenses		72	312	
Ind Subs Secs Expenses		150	123	
Miscellaneous Expenses		- 12,985	19	12,440
SURPLUS/(DEFICIT) FOR THE YEAR			1,603	1,386

STATEMENT OF CONSOLIDATED MONETARY ASSETS AND LIABILITIES

	2020	2019
Bank & Cash at 30/09/2019	145,693	132,616
County General - Account 1	3,738	3,335
Devon County Show - Account 2	(1,414)	2,560
Beekeeping Magazine - Account 3	1,603	1,386
Capital Reserves Transfers - Devon County Show	(438)	(325)
Branches Surplus/(Deficit)	19,412	6,121
Adjustment	(2)	-
Bank & Cash at 30/09/2020	168,592	145,693
Bank & Cash at 30/09/2020 – County	37,663	34,176
- Branches	130,929	111,517
	168,592	145,693
Debtors	-	-
LIABILITIES		
Sundry Creditors	1,574	1,056

STATEMENT OF CONSOLIDATED NON MONETARY ASSETS

	2020	2019
Trophies	24,737	25,532
Books & Videos	3,602	3,915
Apiary Equipment	40,025	41,801
Stocks (Honey, Labels, Chemicals, etc)	5,219	8,090
Sundries	25,235	21,296
Investment in Bee Craft Ltd	1	1
	98,819	100,635

BRANCH INCOME AND EXPENDITURE ACCOUNT

	2020		2019	
INCOME				
Subs Including BDI		46,122		42,579
Extra BDI		1,867		1,666
BBKA Research Fund Donations		24		18
Gift Aid Refunds		9,192		7,727
Interest Paid Gross		125		117
Apiary & Other Sales		18,406		16,565
Other Donations		2,394		6,638
Training Courses		21,074		14,884
Sundry Income		16,671		16,349
BKQ		-		2,985
DBKA Research/President's Fund		195		287
Adjustment		(1)		(4)
		116,069		109,811
EXPENDITURE				
BDI	4,037		3,741	
BBKA Capitation	24,250		21,914	
DBKA Levy	4,989		5,341	
Beekeeping Magazine	11,968		10,161	
Apiary Expenses	22,582		25,555	
Officers' Expenses	608		575	
DBKA Research/President's Fund	216		369	
Donations	60		145	
Training Courses	3,895		4,392	
IMYB	-		-	
Sundries	24,059		28,296	
BKQ	-		3,205	
Corrections & Rounding Adjustments	(7)	96,657	(4)	103,690
SURPLUS/(DEFICIT) FOR THE YEAR		19,412		6,121
MONETARY ASSETS				
Bank & Cash as at 30.09.2019	111,517		105,396	
Add surplus/(deduct deficit) for year	19,412		6,121	
Bank & Cash as at 30.09.2020	130,929		111,517	
Debtors	-		-	
LIABILITIES				
Sundry Creditors	1,574		1,056	
NON MONETARY ASSETS				
Apiary & Other Equipment	40,025		41,801	
Books & Videos	3,602		3,915	
Trophies	17,592		18,387	
Stocks	5,219		8,090	
Other Equipment	15,907		12,966	
Sundries	6,500		5,085	
	88,845		90,244	

STATEMENT OF MONETARY ASSETS AND LIABILITIES - COUNTY

	2020	2019
Bank & Cash at 01/10/2019	34,176	27,221
County General - Account 1	3,738	3,335
Devon County Show - Account 2	(1,414)	2,560
- Capital Exp.	(438)	(325)
Beekeeping Magazine - Account 3	1,603	1,386
Adjustment	(2)	(1)
Bank & Cash at 30/09/2020	37,663	34,176
Bank C/A	4,560	8,606
Bank Savings	33,103	25,570
	37,663	34,176
Debtors	-	-
Creditors	-	-
Adverts in advance	-	-

STATEMENT OF NON MONETARY ASSETS - COUNTY

Trophies	7,145	7,145
Equipment – DCS sundries	2,828	3,245
Investment in Bee Craft Ltd	1	1
	9,974	10,391

DEVON BEEKEEPERS ASSOCIATION

ACCOUNTS FOR THE YEAR ENDED 30TH SEPTEMBER 2020

Prepared By:

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30th November 2020