



EssexBeekeepers'Association

Guidelines for Examining Divisional Accounts

Who Is Qualified as an Examiner?

- A person with adequate financial expertise...
- Who is independent of the division and its officers...
- But may be a member of another division...
- And may be the Treasurer of another division...
- But need not be a qualified auditor.

Matters for the Examiner to Consider Before Accepting;

- The consequences of discovering serious deficiencies in the quality of the accounts or that assets are missing;
- Being willing to pursue adequate explanations for all matters that may give cause for concern;
- Being prepared to make any misgivings known to a Trustee at the earliest opportunity.

Things to be Provided by the Treasurer to the Examiner;

- Ledgers containing income and expenditure;
- Bank statements or a building society book;
- Third party evidence to support every transaction in the ledger e.g. bills, receipts, membership forms;
- The income and expenditure statement and balance sheet.

Duties of the Examiner:

- To examine the ledgers to ensure that they contain records of all payments and receipts that align with the bank statements or building society book;
- To check, probably on a sample basis, that third party evidence is available for every transaction in the cash book;
- To check that transactions in the ledger are appropriate to those of a charity;
- To check that the income and expenditure statement and the balance sheet are correct and presented in the standard EBKA format;
- Before the division's AGM to sign the accounts as passing examination and/or to report to the Divisional Chair any points of qualification.

Reviewed by EBKA's Governance Subcommittee on 16 October 2021