



**NATIONAL BEEKEEPERS' ASSOCIATION
of NEW ZEALAND (INC.)**

ANNUAL REPORT FOR
THE YEAR ENDED
31st DECEMBER 1988

NATIONAL BEEKEEPERS' ASSOCIATION OF NEW ZEALAND INC

EXECUTIVE'S ANNUAL REPORT FOR THE YEAR ENDED

31 DECEMBER 1988

OFFICE BEARERS

PRESIDENT

Allen McCaw - Milton

VICE PRESIDENT

Gavin White - Takaka

MEMBERS OF THE EXECUTIVE

NORTH ISLAND

Gerard Martin - Murupara

Dudley Ward - Dannevirke

Stan Young - Taranaki

SOUTH ISLAND

Keith Herron - Gore

EXECUTIVE SECRETARY

Steuart Goodman

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NBA EXECUTIVE'S ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER
1988

INTRODUCTION

The major considerations of the Executive during 1988 were again dedicated to attaining the stated goals of the NBA Industry Plan, as well as other matters which have arisen during the course of the year. Activities have included involvement in the following areas of concern to the beekeeping industry:-

- marketing research and information;
- promotional materials;
- publications and public relations;
- beekeeper education and training;
- beekeeper co-operation and communication;
- beekeeping research;
- NBA branch activities;
- NBA specialty groups;
- NBA Trust funds;
- liaison with outside organisations including:
 - Minister of Agriculture
 - MAF Legal Section
 - MAF Apicultural section
 - MAF Agricultural Quarantine section
 - MAF Research sections
 - DSIR Entomology Division
 - Pest Destruction Council
 - Department of Conservation
 - Customs Department
 - Statistics Department
 - Pesticides Board

- Federated Farmers
- N.Z. Kiwifruit Authority
- Insurance companies
- International Honey Exporters' organisation

These and other regular administrative functions have once again meant a very full year's agenda for your Executive, which has at times stretched personnel and financial resources to their limits.

PRODUCTION

The reported honey crop for the 1987/88 season (MAF figures) was considerably lower than the previous year -

1987/88	7748 tonnes	(23.1 kg/hive)
1987/87	10091 tonnes	(29.7 kg/hive)

Lower honey crops were produced in many North Island areas, with a reduced honeydew production in the South Island.

The export of live bees continued in 1988 with a greatly increased number of queens and packages being sent to Canada due to the closure of the Canadian border to US live bee imports.

BEEKEEPER NUMBERS IN N.Z.

A slight reduction in the number of beekeepers also resulted in a lower number of apiaries and hives as indicated below:

	<u>1988</u>	<u>1987</u>
Registered beekeepers:	7191	7452
Registered apiaries:	27177	27620
Registered hives:	335702	340433

With less favourable economic conditions prevailing during the year, several beekeepers have left the industry or are endeavouring to sell their hive holdings, a trend which it is felt may continue for some time.

MEMBERSHIP

Commercial membership of the Association as at 31 December 1988 totalled 512, and ordinary membership (those with less than 50 hives) totalled 645. Comparisons with the previous year by Branch are shown on the following table:

BASED ON MEMBERSHIP AS AT 31/12/88

	<u>ORD</u>	<u>1987</u>	<u>COMM</u>	<u>1987</u>
Northland	32	21	31	35
Auckland	113	102	31	37
Waikato	67	66	66	70
Bay of Plenty	42	34	45	46
Poverty Bay	13	13	15	15
Hawkes Bay	43	45	16	18
S.W. Districts	154	148	46	54
Nelson	24	22	27	27
Marlborough	10	12	13	12
W. Coast	11	15	16	19
Canterbury	70	62	83	89
S. Canterbury	14	19	19	22
N. Otago	4	4	20	21
Otago	37	35	47	46
Southland	11	14	37	42
	<u>645</u>	<u>612</u>	<u>512</u>	<u>553</u>

ASSOCIATE MEMBERSHIP

At the Annual General Meeting it was agreed that an additional category of membership be established under the Rules, to enable Executive to invite specialist beekeeping organisations to become Associate members of the NBA.

NBA EXECUTIVE

The three Executive members who retired by rotation during the year were North Island representative Tony Lorimer, along with Gavin White and Keith Herron for the South Island.

It was pleasing to receive three nominations for the North Island vacancy, which indicated a healthy interest in the Association's affairs. Mr Gerard Martin of Murupara was duly elected to the position.

Sincere appreciation is extended to Tony Lorimer for his valuable input over the several years he has been a member of the Executive.

For the South Island the only two nominations received were for the sitting members, and Gavin White and Keith Herron were duly re-elected.

Executive met on five occasions during the year, including a Planning Meeting again held at Flock House in March. Invited guests to Executive meetings included Mr David Kay, Chairman of the Industry Trustees; Mr Peter Nelson, Senior

Field Officer for the Pest Destruction Council; Messrs John Halkett and John Fallett of the Department of Conservation National Resource Management Committee; and representatives from AMP Insurance.

The NBA has been represented on other allied organisations by the following:

Federated Farmers - Mr Gavin White

During the year Federated Farmers have been holding meetings of affiliated organisations towards formation of a more effective representative group for land-users. Matters of concern have been advised to the Executive by Mr David Dobson of the Pork Industry Board.

Pesticides Board - Mr Ian Berry

Ian Berry has again been appointed to the Pesticides Board for a further 3 year term. The NBA expresses appreciation to Ian for the time spent on this Board on behalf of the Association.

Apiary Advisory Committee - Tony Lorimer

Ruakura Apicultural Research
Advisory Committee - Tony Lorimer

Invermay Research Unit
Committee - Allen McCaw

Telford Bee Unit Advisory
Committee - Allen McCaw
- Tony Clissold

BOP Beekeeping Certificate
Supervisory Committee - Allen McCaw
- Stan Young

NBA Marketing Committee - Peter Bray
- Steve Lyttle
- Dudley Ward
- Keith Herron

The NBA President, Allen McCaw attended the 2nd Australian Bee Congress in Brisbane at which he presented a paper on behalf of the Association.

APIARY REGISTRATION AND DISEASE SURVEILLANCE

One of the main considerations for Executive during the year was again to find a way to provide funding to maintain apiary registration and bee disease surveillance systems

under Government user-pays policies. These services as undertaken by MAF have been placed on a cost-recovery basis, and a greater financial contribution is required from the industry to ensure their continuation.

To elicit reaction to a suggested base fee for all beekeepers, the President wrote an open letter to the registered beekeepers in New Zealand. The results received indicate that whilst generally there is support for a fee, beekeepers with lower numbers of hives (particularly 1-5) consider the suggested base contribution to be excessive.

MAFQual have agreed to continue the operation of the apiary registers until the industry can recover these costs from its members, but expected cost recovery to be in place by the 1990/1 financial year. Amendments to the Hive Levy Act have been discussed on several occasions with legal representatives of MAF, and the Minister and Under-Secretary of Agriculture.

In May, a joint proposal with MAF for funding was discussed at a meeting with the Minister, but this was inconclusive. The Minister was not familiar with the material previously submitted and this was left for him to review with his advisers. The Under Secretary also proposed an alternative scheme which was similar to one presented in 1986, but which had not been pursued because of negative Parliamentary Counsel opinion at that time.

Your Executive consider it is essential to maintain apiary registration and disease surveillance, and is continuing to investigate ways of funding these equitably and expediently.

The Association has maintained close liaison with the Apicultural Advisory Officers and MAFQual through the attendance of Mr Murray Reid at Executive meetings.

INDUSTRY PLANNING

This plan was again reviewed at an extended Planning Meeting in March, and a revised and updated version formulated. The effort of Nick Wallingford in compiling and presenting the annual Plan was again appreciated by the Executive.

At each Executive meeting this plan is considered, and it is pleasing to note that many of the objectives set have been achieved, while others are kept under constant review. It is anticipated that at the next annual Planning Meeting in March 1989, a revised 5 year plan will be established, with particular emphasis upon funding and the future of the Association in relation to the industry in the 1990's

MARKETING

The NBA Marketing sub-committee has met to discuss current issues during the year.

International Honey Exporters Organisation reports, Statistics Department information on honey exports, and USDA National Honey Market News have been received and distributed to selected exporters and other members on request.

Information was sought on the criteria for the award of grants by the Agriculture and Marketing Research and Development Trust, and advices received indicate that the criteria should be available early in 1989. Your Executive will then ascertain in which ways, if any, the Association's marketing efforts may be assisted by this particular Trust.

Mr Keith Herron has continued to compile Crop and Market Reports for distribution to Branches and larger commercial operations.

Renewal of membership in the N.Z. Food and Beverage Exporters Council was considered but discontinued in view of the fact that most exporters had independent membership of that council, and the high cost of membership.

During the July meeting, the Executive was addressed by the Products Manager of Chemiplas N.Z. Ltd on the situation relating to the sugar dumping complaint lodged by the Chelsea Sugar Company. A submission to the Customs Department was made by Executive in respect of this matter.

Several remits from the Annual Conference related to marketing matters, a further indication of the concern felt for an orderly approach to honey marketing for the benefit of the producers. The prevailing low prices offered to producers throughout the year also caused concern to the Executive in view of the detrimental effect upon beekeeper confidence which resulted.

PROMOTIONS

A further issue of honey recipes pamphlets was produced during the year, as also were NBA pens for promotion. It is disappointing to note however, that despite the excellent efforts of Jackie Ashcroft and Jan Chisnall to sell such promotional items on behalf of the Association, the response by members towards their usage has been poor this year. Items available for sale have been regularly advertised in the "N.Z. Beekeeper".

BEEKEEPER EDUCATION AND TRAINING

The Bay of Plenty Community College reported a total of 31 students have so far completed the Ordinary Certificate of Apiculture under the supervision of Nick Wallingford, beekeeping tutor.

Telford Farm Training Institute reported that three new beekeeping students had commenced training in May. The Telford Beekeeping Advisory Committee was advised of the impending change from Ministry of Agriculture administration to Education Department control. Mr Paul Marshall, Apicultural Manager at Telford advised of his resignation from the position in mid 1989. The expert training given by Paul to budding beekeepers since establishment of the course is much appreciated by the Association.

Enquiries have been made of various philanthropic trusts to ascertain what assistance might be obtained to assist with beekeeper education and training.

NBA LIBRARY

The Honorary Librarian, John Heineman, continues to maintain an excellent service to members, and the NBA records appreciation for the many hours he inputs to the library. New purchases are made as and when finances/availability permit. The unfortunate loss of some books in a fire at a borrower's residence was only partially covered by insurance, and the books lost have not as yet been replaced.

Various donations of books and papers are gratefully acknowledged. The librarian reports on continued problems encountered when borrowers fail to return books by the return date.

BEEKEEPER CO-OPERATION AND COMMUNICATION

Branches again held many activities, not only for their own enjoyment and benefit, but also for education of the public. The success of such activities as field days, inter Branch get-togethers, honey promotions in stores, Young Beekeeper of the Year Awards etc, compares favourably with the reputed poor attendance at normal Branch meetings.

Appreciation is extended to those Branches and individuals who rallied to assist in those areas which were affected by Cyclone Bola during the year. Some beekeepers suffered large losses as a result of this disaster.

Diversification in pollination has been undertaken by some members - as well as kiwifruit, some have ventured into

squash and other forms of pollination in an effort to overcome lower returns from kiwifruit pollination and honey sales.

ANNUAL CONFERENCE

Professor Guilia Giordani of the University of Bologna, Italy, was invited to attend Conference, en route to the Australian Congress, as a guest of the NBA. Professor Giovanni commented on possible risks associated with introduction of other strains of bees and also on genetic improvement of New Zealand domestic stock. Other speakers at Conference included Dr Mark Goodwin who spoke on work being undertaken at Ruakura Apicultural Research and Advisory Unit; Mr Ivan Dickinson who addressed the meeting on facilities provided at Telford Farm Training Institute, and the contribution of the Institute to the industry; Mr Nick Wallingford, Bay of Plenty Polytechnic, who advised that over the last four years 151 students had enrolled in the beekeeping course with 31 having completed the Certificate requirements - and re-affirmed the need to continually assess the effectiveness of the course; Mr Ralph van Toor on the work of Invermay Apicultural Research and Advisory Unit on the possible status of *Mellitiphis Alvearius*. Mr Murray Reid, National Manager, Apiculture, MAFQual, reported fully on the services offered by him and his team of MAFQual staff, again stressing the need for industry assistance to maintain the service.

In his report to conference, the President, Mr Allen McCaw, commented on the low retail honey prices; increased exports of specific honies and speciality products; continued marketing; maintenance of high standards of quality control, changes to the Hive Levy Act; negotiations and discussions with MAF re: fundings and planning.

Other representatives from allied organisations also gave reports. Appreciation is extended to the MAFQual personnel for their ready advice and assistance, and also to all those who gave their own time in the interests of the industry.

LIFE MEMBERS

Messrs Colin Rope and Doug Briscoe were made Life Members of the Association in recognition of their years of service to the industry.

PUBLICATIONS

N.Z. Beekeeper

The N.Z. Beekeeper continues to be supported well, not only locally but by some 174 overseas subscribers. Local charges have been held for another year, but, with the changes in

the exchange rate of the New Zealand dollar, it became necessary to increase overseas subscriptions for 1989. Thanks once again to Michael and Elisabeth Burgess for their work in maintaining the high standard of this journal.

Buzzwords

September 1988 saw the introduction of the NBA newsletter - Buzzwords, which is being produced monthly, and sent to all members. One of the objectives of the Industry Plan had been the establishment of an industry newsletter by December 1988, with the intention of helping beekeeper profitability by the provision of timely and relevant information.

Buzzwords has particular application to the local industry scene, and has received favourable comment since commencing. The Executive look forward to further development of this newsletter as the need to provide good information to members is recognised.

N.Z. Beekeeping Industry Profile

A further objective had been the production and distribution of a public information booklet about the industry. This informative document compiled by Nick Wallingford and Andrew Matheson on behalf of the NBA was distributed to all politicians, financial institutions, media representatives and libraries as well as overseas embassies. This too has received very favourable reaction from recipients, and should prove most useful in future as a resource document for the Association.

Appreciation is extended to Andrew Matheson and Nick Wallingford for the production of both these valuable publications which will do much to help enhance the image of our industry.

PUBLIC RELATIONS

The important contacts established with various organisations allied to the industry over recent years have been maintained during 1988.

Jointly with the Pesticides Board, the N.Z. Kiwifruit Pollination Association, the Hawkes Bay Pollination Association, and the NBA, an advertisement was sponsored in the "Orchardist" magazine on spray toxicity to bees.

MAF Agricultural Quarantine continues to use the warning cards on the dangers of honey importation to distribute to incoming passengers at points of entry to N.Z. These cards are supplied by the Association, funded by the Industry Trusts.

The Association entered into an agency agreement with the Farmers Mutual Insurance Group for the benefit of beekeepers and the NBA alike.

Ideas are being sought for an appropriate commemoration for the 150th anniversary in 1989 of the first landing of honeybees in N.Z.

To enable the NBA to maintain and handle its own computerised membership register, Nick Wallingford was employed to establish a database. His professional input and considerable amount of work is greatly appreciated, and the database should provide improved information for the difficult task of administering the membership register and accounting system.

RESEARCH

Dr Denis Anderson advised he will be leaving his position as bee pathologist at DSIR Auckland in May 1989 to return to Australia. The work he has completed in surveying our bee health status, as identifying the cause of Half-moon disorder has been invaluable to the industry.

Confirmation has been received that the joint funding of the bee scientist position at Ruakura, effected between the Association, MAFTech, and the then N.Z. Kiwifruit Authority, is to receive continued support from the new Kiwifruit Marketing Board for the next two years. Dr Mark Goodwin has proceeded with research into kiwifruit pollination factors, and latterly, with research into a satisfactory bee repellent for use in 1080 poison baits for possums.

As mentioned previously, the Invermay Apicultural Research and Advisory Unit was fully established this year, with Mr Stephen Ogden commencing research work related to beekeeping.

INDUSTRY TRUST FUNDS

Grants made from Industry Trust Funds during 1988 were:

NBA Newsletter - Buzzwords	\$3000.00
Visit of Dr Guilia Giordani	\$1415.00
Ag. Quarantine Card	\$1000.00
Advertisement re: Pesticides - 2 years	\$ 660.00
Profile Document	\$3000.00
Contribution toward printing of N.Z. Beekeeper	\$10,000.00

Technical assistance for Dr Denis Anderson to May 1989	\$11,200.00
Telford Bursary for 1988	\$ 500.00
DSIR Research - Dr Denis Anderson	\$35,000.00
Ruakura Research for 1988 - Dr Mark Goodwin	\$10,000.00
Invermay parasite research	\$1000.00

HIVE LEVY

In partial recompense for failure to action an application for levy increase in 1987, the Ministry of Agriculture awarded a grant of \$10,000 to assist the Association.

Application was made to the Minister for a Hive Levy of 48 cents per hive for the 1989 year, and approval was given for this increase.

CONCLUSION

1988 was a year of dramatic climatic effects with extremes of weather causing disruption and destruction of bee colonies and food resources. High temperatures and drought for some areas, and excessive rainfall in others caused inconsistency in products both for honey, and queen bees for export.

Equally difficult was the honey market situation, with severe reductions in the returns for honey both domestically and overseas. These vagaries have had an adverse effect upon many beekeeping operations, and coupled with the general economic difficulties in the country has meant many beekeepers are in a marginal state.

However, this does not mean that standards should be allowed to slip - the industry must still strive to achieve the excellence of product demanded by world markets, and must maintain pressure to retain essential disease control in beekeeping management. New Zealand is recognised as having the best disease control, research and consultancy service in the world, and every resident beekeeper benefits from this one way or another.

Your executive is very aware of the many problems we face at present, and will continue to seek ways and means of retaining necessary services which have been built up over the years. A concerted effort by all will be required to ensure the future of our beekeeping industry into the final decade of this century.

NATIONAL BEEKEEPERS' ASSOCIATION OF NEW ZEALAND (INC)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31 DECEMBER 1988

<u>1987</u>	<u>INCOME</u>	<u>\$</u>	<u>1988</u>
8658	Subscriptions		12330
59449	Hive Levy		65640
12513	Interest		9003
	10672 Journal Income - Advertising	10002	
13942	<u>3270</u> - Subscriptions	<u>3255</u>	13257
331	Library		371
825	Commission Received		601
-	Conference Surplus & Sales 1987	1517	
-	Conference Surplus & Sales 1988	<u>1301</u>	2818
22	Miscellaneous		183
(1143)	Publications & Promotions		461
7500	Grant from Honey Industry Trust		13000
-	Grant from Min. of Ag & Fish		10000
-	Insurance claim Library		200
-	1987 Recovery		330
<u>102097</u>			<u>128194</u>
=====			=====
	<u>LESS EXPENSES</u>		
22000	Administration Fee		27500 -
1550	Audit Fee - 1988		1800
3681	Capitation to Branches		5364
	Conference Expenses:		
	4382 Accommodation	3868	
	3371 Travel	2680	
7653	<u>(100)</u> Sundry	<u>-</u>	6548
	Executive Meetings:		
	3183 Accommodation	4811	
	9294 Travel	8119	
12783	<u>306</u> Sundry	<u>401</u>	13331
	Grant, General		
520	Journal:		
	14888 Printing	16789	
24829	<u>9941</u> Editorial Fee and Sundry	<u>9572</u>	26361
260	Library		223
-	Newsletter - Buzzwords		847
7099	Postages and Tolls		11673 - ~
1539	President's Honorarium		1850
5904	Printing and Stationery		7008 -
2272	Sundry (Note 2)		1819
99	Depreciation		118
-	Bad Debts Provision		300
6803	Computer Services		8380 -
1944	Market Research		-
-	Profile Document		1913
<u>98936</u>			<u>115035</u>
3161	Net Surplus before appropriations		13159
(4503)	Less 1988 Provisional Tax paid		-
(728)	1988 Terminal Tax	480	
(7371)	1989 Provision for Tax	(2572)	
(825)	Transferred to Educational and Technical Fund	(601)	
<u>(71)</u>	Transferred to Library Fund	<u>(148)</u>	<u>(2841)</u>
(10337)	Net (Deficiency) Surplus to Accumulated fund		\$10318
=====			=====:

[654000]

The notes on pages 4 to 5 form an integral part of these financial statements.

NATIONAL BEEKEEPERS' ASSOCIATION OF NEW ZEALAND INC
BALANCE SHEET AS AT 31 DECEMBER 1988

<u>1987</u>	<u>ACCUMULATED FUNDS</u>	<u>\$</u>	<u>1988</u>
<u>\$</u>			<u>\$</u>
557	Dormant Branches (Note 3)		639
191	Library Fund		339
(24)	Seminar Fund		704
3089	Educational and Technical		3690
34965	General Fund at 1.1.1988	20406	
(4222)	Less Tax paid 1986	<u>- -</u>	
		20406	
(10337)	<u>Less</u> Excess of Income over Expenses 1988	<u>10318</u>	<u>30724</u>
<u>24219</u>			<u>36096</u>
=====			=====
	These are represented by:-		
2014	Cash in Hand and Bank		
	- overdrawn	(427)	
557	Short Term Investment - BNZ	639	
278	POSB Milton	532	
350	POSB Milton Investment a/c	350	
24755	Countrywide Building Society	20470	
-	BNZ Finance Ltd	11160	
3178	Sundry Debtors	4453	
1174	Air New Zealand Travel Card Account	(125)	
3330	GST Refund	5274	
1743	Provisional Tax paid - 1989	2947	
<u>37379</u>		<u> </u>	45273
	<u>LESS:</u>		
3758	Sundry Creditors	5196	
728	Terminal Tax 1988	1660	
7371	Provision for Tax 1989	2572	
-	Trust Payment in advance	500	
<u>2020</u>	Subscription in advance	<u>542</u>	
<u>13877</u>			<u>10470</u>
23502	Net Current Assets		34803
	Other Assets are:		
233	Library (at cost less depreciation)	250	
484	Publications (saleable) and Promotional Material	<u>1043</u>	
<u>24219</u>			<u>1293</u>
=====			<u>36096</u>
			=====

2.

The notes on pages 4 and 5 form an integral part of these financial statements

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED
31 DECEMBER 1988

Cash Flows from operating activities.

Cash was provided from:-

Receipts from Hive Levy	65507
" " Members Subs	11137
" " Journal	12827
" " Trustees	27075
" " M.A.F.	10000
" " Other Activities	5180

131726

Cash was disbursed to:

Payments for Pork Ind. Board	27500
" " Journal	26360
" " Other suppliers	55749
" " Executive	13258
" " Capitation	4624
" " GST	1234
" " Taxes	7163

135888

Net Cash used in operating activities (4162)

Cash Flows from Investing activities

Cash was provided from:-

Proceeds from Investments	85050
Proceeds from Interest	8931

93981

Cash was applied to:

Purchase of Investment	92006
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Net cash flow from Investment 1975

(2187)

Opening Cash Brought Forward:

B.N.Z.	2014	
P.O.S.B.	278	2292

Ending Cash Carried Forward \$ 105

NATIONAL BEEKEEPERS' ASSOCIATION OF NEW ZEALAND INC

NOTES TO FINANCIAL STATEMENTS

1. STATEMENT OF ACCOUNTING POLICIES

GENERAL ACCOUNTING POLICY:

In preparing these accounts the going concern concept has been adopted. The general accounting policies recommended by the New Zealand Society of Accountants for the measurement and reporting of earnings and financial position on an historical cost basis have been followed in the preparation of these financial statements. The accrual basis of accounting has been used to match revenue with expenses.

PARTICULAR ACCOUNTING POLICIES

The following particular accounting policies which materially affect the measurement of earnings and financial position have been applied.

FIXED ASSETS AND DEPRECIATION

LIBRARY

Prior to the year ended 31 December 1982 this asset was written down to a nominal value of \$500. The asset is now being depreciated on the straight line basis at a rate of 20% per annum which is estimated to write off the cost of the asset over its natural life.

INVESTMENTS

All investments are valued at cost.

SALEABLE PUBLICATIONS

Saleable publications are valued at the lower of cost and realisable value.

SUNDRY DEBTORS

All doubtful items have been eliminated in stating accounts receivable.

TAXATION

The Association has now been assessed for taxation in line with Inland Revenue Department policy for other similar Associations and, as a consequence, an accrual has been made in these financial statements. The Association, as an incorporated society, is liable for taxation on income from dealings with non-members, and interest earned, which is calculated at 28¢ in the dollar after deduction of certain allowable expenses.

CHANGES IN ACCOUNTING POLICIES

There have been no significant changes in accounting policies applied by the Association during the period covered by these financial statements.

2. SUNDRY EXPENSES

	<u>1988</u>	<u>1987</u>
Legal & Collection expenses	949	1342
I.B.R.A.	122	111
Bank charges	242	89
Royal Institute of Horticulture	50	35
Food and Beverage Exporters	-	225
Miscellaneous	392	470
U.S.D.A. Subscription	64	-
	<u>1819</u>	<u>2272</u>
	=====	=====

3. The sum of \$639 is held on account of the Far North Branch which went into recess during 1982.

REPORT OF THE AUDITORS TO THE MEMBERS OF THE NATIONAL
BEEKEEPERS' ASSOCIATION OF NEW ZEALAND INC

We have audited the financial statements set out on pages 1 to 5 in accordance with accepted auditing standards, and have carried out such procedures as we considered necessary.

In our opinion the financial statements give under the historical cost convention, a true and fair view of the financial position of the Association at 31 December 1988, and of the profit and cash flows for the year ended on that date.

Wellington, New Zealand

B March 1989

Coopers & Lybrand
CHARTERED ACCOUNTANTS