

THE WORLD FEDERATION OF ROSE SOCIETIES

England & Wales · Charity number 1063582

Details

Other names	THE WORLD FEDERATION OF ROSE COUNTIES, (1) WORLD FEDERATION OF ROSE SOCIETIES (2) W.F.R.S.
Status	Registered
Legal form	Charitable company
Company number	03382562
Registered	1997-07-24
Register	View on the Charity Commission register

Contact

Address	Valkestraat 10 Hoogerheide 4631 Rj
Phone	(31) 623 63 93 85
Email	wfrs.secretary@gmail.com
Website	www.worldrose.org

Activities

Objects: (1) THE ADVANCE OF EDUCATION FOR THE BENEFIT OF THE PUBLIC IN HORTICULTURE AND IN PARTICULAR IN THE CONSERVATION, CULTIVATION AND CLASSIFICATION OF THE ROSE (AND ITS CULTIVATORS) AND (2) TO UNDERTAKE RESEARCH INTO ALL MATTERS CONCERNING THE ROSE FOR THE BENEFIT OF THE PUBLIC AND TO DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH

Activities: The WFRS is made up of National Societies, including that of Great Britain and Bermuda, as listed in the Area of Operation entry. It works to promote the love of the genus rosa, its history, cultivation and development. It holds World Rose Conventions and Regional meetings. Full information on www.worldrose.org.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Argentina
- Australia
- Austria
- Belgium
- Bermuda
- Canada
- Chile
- China
- Czech Republic
- Denmark
- Finland
- France
- Germany
- Greece
- Hungary
- Iceland
- India
- Israel
- Italy
- Japan
- Luxembourg
- Monaco
- Netherlands
- New Zealand
- Northern Ireland
- Norway
- Pakistan
- Romania
- Russia
- Scotland
- Slovakia
- Slovenia
- South Africa
- South Korea

- Spain
- Sweden
- Switzerland
- United States
- Uruguay
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,567	£35,766	-	-
2023-12-31	£58,237	£16,360	-	-
2022-12-31	£19,936	£27,391	-	-
2021-12-31	£5,315	£4,500	-	-
2020-12-31	£7,204	£4,134	-	-

Trustees

Name	Role	Appointed
Angela Boker		2022-11-03
Brenda Lynn Viney		2025-08-21
DIANE VOM BERG		2012-12-11
Diane Sommers		2025-08-21
Dr Narendra Dadlani		2025-08-21
Elisabeth Claudia Hacker		2026-01-01
Eva Maria Hjort		2025-08-21
Gavin Woods		2022-11-03
Hayden Charles Foulds		2025-08-21
Ines Diaz de Licandro		2022-11-03
MIREILLE STEIL		2018-07-03
Sushil Prakash		2022-11-03
VIVIENNE BLACK		2018-07-03
Wook-Kyun Kim		2025-08-21

THE WORLD FEDERATION OF ROSE SOCIETIES

England & Wales - Charity number 1063582

Accounts

**THE WORLD FEDERATION
OF ROSE SOCIETIES**
(A Company Limited by Guarantee)
DIRECTORS' & TRUSTEES'
REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Charity Number: 1063582

SUTTON & CO ACCOUNTANTS LTD
25 Park Street
Macclesfield
Cheshire
England
SK11 6SS

THE WORLD FEDERATION OF ROSE SOCIETIES

Company Information

DIRECTORS AND TRUSTEES	Mrs Diane vom Berg Mrs Henrienne de Briey Mr Sushil Prakash Mrs Vivienne Black Mr Gavin Woods Mr Doug Grant Mr Vijay Kant Pillay Ms Mireille Steil Mrs Inger Schierning Mrs Angela Bokor Dr Shiwei Zhao Mr Robert Ardini Mrs Diana Antonition Mrs Ines Diaz de Licandro
SECRETARY	Mr Derek Lawrence
COMPANY NUMBER	3382562 (England & Wales)
REGISTERED CHARITY NUMBER	1063582
REGISTERED OFFICE	25 Park Street Macclesfield Cheshire SK11 6SS United Kingdom
INDEPENDENT ACCOUNTANTS AND EXAMINERS	Sutton & Co Accountants Ltd 25 Park Street Macclesfield Cheshire SK 11 6SS United Kingdom
BANKERS	CAF Bank Limited 25 King's Hill Avenue King's Hill West Malling Kent ME19 4JQ United Kingdom

THE WORLD FEDERATION OF ROSE SOCIETIES

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THE WORLD FEDERATION OF ROSE SOCIETIES

DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors and Trustees of the World Federation of Rose Societies (WFRS) present their report with the financial statements of the Charity for the year ended 31 December 2024.

Objectives of the Charity and Principal Activities

- a) The advancement of education in horticulture for the benefit of the general public and in particular, in the conservation, cultivation and classification of the rose.
- b) To undertake research into all matters concerning the rose, and to disseminate the useful results of such research for the benefit of the general public.

Developments, Activities and Achievements of the Committee during 2024

The Executive Committee

1. The Committee held a meeting in Sweden, during the 16th International Heritage Conference. The Executive Director advised the Trustees that he had sent out invitations for Member countries to seek nominations for the Friends of the Federation Scholarship Award. Only one application had been received from the Chinese Rose Society, which proposed that Miss Ji Naizhe from Beijing to be considered for the grant. The dossier sent to Mr. Lawrence by the society had been impressive and it is felt that the standard presented should act as a benchmark for future applications to be considered. The Chairman of the Promotions Committee, Mrs. de Briey, informed the Committee that Miss Naizhe is currently employed by the Beijing Academy of Forestry and Landscape Architecture. Although it had been understood that travel costs would be paid on this occasion, it was agreed that in future that such costs must be met by the recipient. Miss Naizhe attended the Conference, and it was considered as a success. The Executive Director informed that he would send out further invitations toward the end of the year in the hope in finding another ideal candidate to attend the 20th World Convention, being held in Fukuyama, Japan in May 2025. Henrianne de Briey was very pleased to report that, so far, Felco Sponsorship Agreement had raised €70,000. This was mainly used to rebuild the WFRS website and also allow regular maintenance and updates provided by a professional IT Company. Felco sponsorship also allowed grants to be given to organisers of World Conventions to the total amount of £7,000 for organisers of Regional events or Heritage Conferences to receive grants to the value of £3,500. The total Sponsorship Agreement for the year came to a grand total of € 20,000. She hoped that Felco will continue to sponsor the Federation in the future. She was pleased the Federation had presented Felco with a new red coloured rose variety, that was aptly named Felco and launched in style at Felco Headquarters based in Switzerland on 14th June, where she was present with the President and Treasurer. It is hoped that the Felco rose cultivar would strengthen the bond between both organisations. In response to an apparent gradual decline in interest of the 'Triennial Report' publication, which had been produced for delegates at past World Conventions, the Executive Director conducted a digital ballot in order to gauge Member Countries opinions of the matter. The result of the ballot declared overwhelming support for the publication to cease forthwith.

The President

During the past year, Mrs. Diane vom Berg travelled extensively to represent the organisation. She attended international rose trials which were conducted in Nyon, Switzerland, Baden-Baden, Germany, Saverne, France, Bagatelle, France and Kortrijk, Belgium.

Details of Decisions of the Executive Committee, conducted by electronic voting procedures:-

- a) Approved of the Associate Membership application of Columbus Park of Roses, USA.
- b) Approved of the Associate Membership application of Huntington Library, Museum and Botanical Gardens, USA.
- c) Approved of the application for San Diego Rose Society to host an WFRS Regional Convention during late April early May 2027.
- d) Approved of the Associate Membership application of Friends of Vintage Roses, USA.
- e) Approved funding for the Màrk Rosarium Development Project. €4,000.
- f) Approved funding for the Save the Rambler Initiative, USA. \$5,000.
- g) Approved funding for the Roseto Bontanico Gianfranco (Fineschi Collection). €5,000.
- h) Approved to appoint Mr. Richard Grabowski as Executive Director to succeed Mr. Derek Lawrence when he retires from the role in May 2025.
- i) Approved to appoint Mr. Derek Lawrence as Executive Advisor from 24th May, 2025.
- j) Deliberated at length the Federation's affairs, which included:
 - i) Associate Member in significant subscription arrears: The Polish Association of Rose Breeders membership was terminated. The position over subscription arrears will be continued to be monitored.
 - ii) Friends of the Federation
Donors under this scheme now total 60 registered 'Friends' and 39 'Life Friends'. The Chairman reported that the funds generated by the scheme has so far raised over £13,500. During the WFRS Conference held in Sweden in July, 30 Friends attended the 'Friends Dinner'.
 - iii) Commemorative Medallion
Following the 16th International Rose Conference, held in Sweden in July 2024, the host Member, the Swedish Rose Society was bestowed with a WFRS Bronze Commemorative Medallion.

g) The Executive Committee sadly acknowledged the passing of the following:

The late Mr. Kelvin Trimper, AM WFRS President 2018 – 2021.

The late Mr. Vince Gioia, WFRS President 1985 – 1988.

Standing Committees

- a) **The Publications Committee** continues its responsibilities through the Editors of *World Rose News*, '*a rose by any other name*' the website and social media platforms to produce regular news and information for all Members and the general public. During the year, the Committee appointed Marga Verwer to become the Federation's duly appointed Webmaster.

Finances

The Federation's reserves stand at **£ 110,978.00**. The Executive continue to monitor the Federation's finances to ensure continued improvement.

Directors

The Directors of the company, who are also Trustees of the Charity, and who served during the year were as follows:-

President	Mrs. Diane vom Berg
Immediate Past President	Mrs. Henrianne de Briey
Treasurer	Mr. Sushil Prakash
Vice President, Africa	Mrs. Vivienne Black
Vice President, Australasia	Mr. Gavin Woods
	Mr. Doug Grant
Vice President, Central Asia	Mr. Vijay Kant Pillay
Vice President, Europe	Ms Mireille Steil
	Mrs. Inger Schierning
	Mrs. Angela Bokor
Vice President, Far East	Dr. Shiwei Zhao
Vice President, North America	Mr. Robert Ardini
	Mrs. Diana Antonition
Vice President, South America	Mrs. Inés Díaz de Licandro

Independent Accountants and Examiners

Messrs Sutton & Co Accountants Ltd, will continue as the Federation's duly appointed Independent Accountants and Examiners,

Small Company Rules

This report has been prepared taking advantage of the exemptions for small companies within Part 15 of the Companies Act 2006.

It was approved by the Executive Committee on _____, 2025 and signed on its behalf.

Diane vom Berg
President

WORLD FEDERATION OF ROSE SOCIETIES
THE WORLD FEDERATION OF ROSE SOCIETIES

INDEPENDENT ACCOUNTANTS' AND EXAMINERS' REPORT
TO THE TRUSTEES OF THE WORLD FEDERATION OF ROSE SOCIETIES

We report on the accounts of the company for the year ended 31 December 2024, which are set out on pages 6 to 11.

Respective Responsibilities of Trustees and Independent Accountants and Examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:-

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to our attention.

Basis of Independent Accountants' and Examiners' Statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Accountants' and Examiners' Statement

In connection with our examination, no matter has come to our attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accrual basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiners believe should be drawn to the attention of the reader to gain a paper understanding of the accounts.

SUTTON & C^O ACCOUNTANTS LTD
25 Park Street
Macclesfield
Cheshire SK11 6SS

2025

THE WORLD FEDERATION OF ROSE SOCIETIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

SUMMARY INCOME & EXPENDITURE ACCOUNT

Notes		Unrestricted Funds	
		2024	2023
	INCOMING RESOURCES	£	£
2	Members' subscriptions	5,695	5,821
3	Investment income	1,778	1,444
4	Donations received	31,094	50,295
	WFRS Garden Award	-	520
	Unidentified receipts	-	157
	Total income resources from charitable activities	38,567	58,237
	RESOURCES EXPENDED		
5	Management and administration	35,766	16,360
	Total expenditure	35,766	16,360
	Net incoming/(outgoing) resources for the year	2,801	41,877
	Total funds brought forward	108,177	66,300
	Total funds carried forward	110,978	108,177

- There were no recognised gains or losses for 2023 or 2024 other than those included in the Statement of Financial Activities.
- The notes on pages 8 to 10 form an integral part of these financial statements.

THE WORLD FEDERATION OF ROSE SOCIETIES

BALANCE SHEET AS AT 31 DECEMBER 2024

NOTES	2024 £	2023 £
CURRENT ASSETS		
6 Stock	708	896
7 Debtors	1,758	1,475
Cash at bank	110,655	107,973
	113,121	110,334
8 CREDITORS		
Amounts falling due within one year	(2,143)	(2,167)
NET CURRENT ASSETS	110,978	108,177
FUNDS		
9 Unrestricted funds	110,978	108,177

For the financial year ended 31 December 2024 the company was entitled to exemption from audit under Companies Act 2006, s.477 relating to small companies, and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with Companies Act 2006, s.476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records, and for the preparation of accounts.

The financial statements of The World Federation of Rose Societies, which have been prepared in accordance with the special provisions relating to companies' subject to the small company's regime within the Companies Act 2006, Pt. 15, and in accordance with Charities SORP (FRS 102), were approved by the Executive Committee on _____, 2025 and signed on its behalf.

Mr. Sushil Prakash
Director & Honorary Treasurer

Company No: 3382562 (England & Wales)
The notes on pages 8 to 10 form an integral part of these financial statements.

THE WORLD FEDERATION OF ROSE SOCIETIES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
Cash flows from operating activities:		
Surplus for the year	2,801	41,877
Changes in operating assets and liabilities:		
Decrease in stock of medals	186	186
Decrease in stock of folders and certificates	2	2
(Increase) in amounts receivable	(283)	(333)
(Increase)/Decrease in amounts payable	(24)	416
Net cash inflow/(outflow) from operations	2,682	42,148
Cash and cash equivalents at start of year	107,973	65,825
Cash and cash equivalents at end of year	<u>110,655</u>	<u>107,973</u>

The notes on pages 8 to 10 form an integral part of these financial statements.

THE WORLD FEDERATION OF ROSE SOCIETIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES

1.1 Statement of compliance

The financial statements are prepared under the historical cost convention in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 General information

The charity is constituted as a company limited by guarantee, incorporated in England & Wales and is, therefore, governed by a Memorandum and Articles of Association. Each of the 39 members (2022 - 39) have undertaken to contribute such amounts as may be required, not exceeding £10 each. Its registered office is 25 Park Street, Macclesfield, Cheshire, SK11 6SS, United Kingdom.

1.3 Going concern

The directors and trustees believe that the company has adequate reserves and levels of income and that it is well placed to manage the charity's risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Incoming resources

Voluntary income, donations and members subscriptions are accounted for as received by the charity. Other income is accounted for on an accruals basis as far as it is prudent to do so. The income from fundraising is shown gross, there were no associated costs.

1.5 Foreign currencies

Transactions in currencies other than the functional currency of the company are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the net incoming resources. The financial statements have been prepared in pounds sterling, which is the functional currency of the company.

1.6 Taxation

As a registered charity, the company is generally exempt from income tax and capital gains tax, but not from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

2 MEMBERS' SUBSCRIPTIONS	2024 £	2023 £
Members' annual subscriptions	5,695	5,821

THE WORLD FEDERATION OF ROSE SOCIETIES
Notes to the Financial Statements
For the year ended 31 December 2024 continued

3	INVESTMENT INCOME	2024	2023
		£	£
	Interest receivable on cash deposits	1,778	1,444
4	DONATIONS RECEIVED	2024	2023
		£	£
	Donation - Friends	2,175	1,452
	Donation - Others	28,919	48,843
		<u>31,094</u>	<u>50,295</u>
5	MANAGEMENT & ADMINISTRATION	2024	2023
		£	£
	Executive Director's:		
	Honorarium	3,000	3,000
	Travelling Expenses_Kalmar-2024(President)	1,543	-
	Editorial expenses:		
	Website expenses	5,806	5,785
	Donation for various Projects	18,073	-
	President's expenses		
	Special awards:		
	Commemorative medals	186	186
	Folders	2	2
	Engraving charges for Medals	7	-
	Martin Visser for Felco Rose	1298	-
	Support to Nordic Roses 2024	3660	-
	Travelling expenses Friend's Scholarship Award	695	-
	WFRS Convention Grant KNM de Vrieden Van	-	3,533
	Other expenses - Freight, Plaque, Bouquet	-	2,521
	Bank commission & charges	576	470
	WFRS Badges & Postage expenses	127	70
	Accountants' fees	780	780
	Confirmation statement filing fee	13	13
		<u>35,766</u>	<u>16,360</u>
6	STOCK	2024	2023
	Stated at cost	£	£
	53 Folders	117	119
	39 Certificates	34	34
	3 Medals	557	743
		<u>708</u>	<u>896</u>

THE WORLD FEDERATION OF ROSE SOCIETIES
Notes to the Financial Statements
For the year ended 31 December 2024 continued

7	DEBTORS	2024	2023
	Due within one year	£	£
	Subscriptions owing	1,758	1,475
8	CREDITORS	2024	2023
	Amounts falling due within one year	£	£
	Subscriptions paid in advance	1,363	1,387
	Accrued expenses	780	780
		<u>2,143</u>	<u>2,167</u>
9	FUNDS	Unrestricted Funds	
		2024	2023
		£	£
	As at 1 January 2024	108,177	66,300
	Incoming resources for the year	38,567	58,237
	Outgoing resources for the year	(35,766)	(16,360)
		<u>110,978</u>	<u>108,177</u>
	Represented by		
	Net current assets	<u>110,978</u>	<u>108,177</u>

THE WORLD FEDERATION OF ROSE SOCIETIES

MEMORANDUM INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
INCOME				
Members' subscriptions:				
Member countries		3,200		3,200
Associate members		1,000		840
Breeders' Club members		1,890		1,890
Unidentified receipts		-		157
Less:				
Bad debts written off		(395)		(109)
		5,695		5,978
Donations received		31,094		50,295
WFRS Garden Awards		-		520
Bank interest received		1,778		1,444
		38,567		58,237
Less				
EXPENDITURE				
Executive Director's: Honorarium	3,000		3,000	
Travelling Expenses_Kalmar-2024(President)	1,543		-	
<u>Donations for Various Projects:</u>				
NPO Roe Culture Institute	5,000		-	
Fineschi Collection in Italy	4,172		-	
The Mark Rosarium, Hungary	3,340		-	
The American Rose Society	3,990		-	
Miss Ji Naizhe Friends Sponsor	1,571		-	
Engraving charges for Medals	7		-	
Martin Vissers for Felco Rose	1298		-	
Support to Nordic Roses 2024	3660		-	
Travelling Exp. Friend's Scholarship Award	695		-	
Website expenses and subscription	5,806		5,785	
Special awards	188		188	
WFRS Convention Grant KNM de Vrieden Van	-		3,533	
Other expenses -Freight, Plaque, Bouquets	-		2,521	
Bank commission & charges	576		470	
WFRS Badges & Postage expenses	127		70	
Accountants' fees	780		780	
Confirmation statement filing fee	13	35,766	13	16,360
SURPLUS FOR THE YEAR		2,801		41,877

THE WORLD FEDERATION OF ROSE SOCIETIES

England & Wales - Charity number 1063582

Accounts

**THE WORLD FEDERATION
OF ROSE SOCIETIES
(A Company Limited by Guarantee)
DIRECTORS' & TRUSTEES'
REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Charity Number: 1063582

SUTTON & CO ACCOUNTANTS LTD

25 Park Street
Macclesfield
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THE WORLD FEDERATION OF ROSE SOCIETIES

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SECRETARY		Mr Derek Lawrence
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THE WORLD FEDERATION OF ROSE SOCIETIES

DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors and Trustees of the World Federation of Rose Societies (WFRS) present their report with the financial statements of the Charity for the year ended 31 December 2023.

Objectives of the Charity and Principal Activities

- a) The advancement of education in horticulture for the benefit of the general public and in particular, in the conservation, cultivation and classification of the rose.
- b) To undertake research into all matters concerning the rose, and to disseminate the useful results of such research for the benefit of the general public.

Developments, Activities and Achievements of the Committee during 2023

The Executive Committee

The Committee conducted two meetings during the year. The first meeting took place during the 15th International Heritage Rose Conference in Brussels on 7th June. The Committee discussed various proposals, which met with their approval. The items included: the setting up of an WFRS Instagram account; posting the annual digital Christmas greetings received from Members direct onto the WFRS social media platforms. The establishment of an WFRS Environmental Sustainability Policy to be used when planning and managing future Conventions and Conferences. The Treasurer, Mr Prakash was pleased to report that Dr Mori of Japan had made a generous donation of £8,625.00 (Pounds Sterling) to be used in financing rose-related projects. It was agreed that a Mori Foundation be formed to manage the process of any organisation or person wishing to apply for funds. The Committee approved of a proposal that the President write to United Nations to suggest the organisation adopt the rose as their emblem. The Committee met by 'Zoom' virtual means on 5th November. The meeting was arranged to address the concerns raised in regard to apparent plant breeders' rights not being observed in China, which had been reported at the Council meeting in Adelaide, Australia in November 2022. This had resulted in China's bid to host the Convention in 2028 being suspended by Council. Mr Trimper, Chairman of the Convention Liaison Committee, presented an in-depth review of his investigative findings over the past few months. He concluded his report to confirm that these issues had been resolved by the signing of a mutual Memorandum of Understanding by the rose growers in Nanyang, China and the breeders in the West. As a result, the WFRS Breeders' Club wished to confirm that they had no objection for China to proceed with their bid to host the 21st World Rose Convention. The President, Mrs vom Berg advised that two bids had been received during 2023. One from the Chinese Rose Society and the other from Indian Rose Federation. Both parties were invited to give a summary of their bids, which included video presentations. It was agreed that Members of the Committee to be given 24 hours to declare their support to either party, by registering their electronic vote with the Executive Director. The subsequent ballot resulted in the bid from the Indian Rose Federation to be recommended to Council for their approval. The Executive Director circulated the Executive Committee decision to all Member Countries to obtain approval by 30th November 2023. As a direct result, Council approved that the Indian Rose Federation will conduct the 21st World Rose Convention in 2028. The Chairman of the Promotions Committee, Mrs. de Briey reported that Felco SA had

agreed to continue with the Sponsorship Agreement for the period of 1st January – 31st December 2024 to the amount of €20,000 (Euros). The Treasurer, Mr Prakash, was happy to report that a generous donation of £4,350 (Pounds Sterling) had been received from Mr Zoller. The Committee agreed to use of some the donated funds to support the translation of 'The Handbook of Wild Roses in Japan' by Yuki Mikanagi from Japanese to English language, and to support the ongoing replication project to protect threatened cultivars held at the Fineschi Rose Collection based in Italy. Approval was granted in the setting up of a 'Friends of the Federation Scholarship' scheme, where applicants are able to apply for a grant to attend future WFRS Conventions and events.

The President

During the past year, the President Diane vom Berg travelled extensively to represent the organisation. She travelled to Shanghai, China during April and later in the year journeyed to a number of European countries, which included Luxembourg, France, Germany and Switzerland. In October, she accompanied Mr Trimper to Fukuyama, Japan to see what progress is being made to the planned 20th World Rose Convention being conducted in 2025.

Details of Decisions of the Executive Committee, conducted by electronic voting procedures:-

- a) Approved of the Member Country application of Rose Society Maria Henrieta Chotek, Slovakia.
- b) Approved of the Associate Membership application of Patrimoine Roses Pour le Luxembourg ASBL.
- c) Approved of the Associate Membership application of Liga Gaart An Heem ASBL, Luxembourg
- d) Approved of the Associate Membership application of Piccolo Roseto Giovanni Chilanti, Italy.
- e) Approved of the Associate Membership application of Société Romande de Amis des Roses, l' Horticulture, Switzerland.
- f) Approved of the Associate Membership application of Roselunds Rosarium, Jönköping, Sweden.
- g) Approved of the Associate Membership application of LARN of Switzerland.
- h) Approved of the Associate Membership application of the Heritage Rose Foundation, USA.
- i) Withdrew the WFRS Garden of Excellence Award (2015) Sacramento Cemetery Rose Garden USA, due to the reported poor condition and the general deterioration of the site.
- j) Deliberated at length the Federation's affairs, which included:
 - i) Associate Member in significant subscription arrears: The Membership of La Tacita SRL, Italy was terminated. The position over subscription arrears will be continued to be monitored.

- ii) Friends of the Federation
Donors under this scheme now total 55 registered 'Friends' and 39 'Life Friends'. During the year, 'Life Friends' numbers increased by 7.
- iii) Commemorative Medallion
Following the 15th International Rose Conference, held in Brussels in June 2023, the host Member, the Belgian Royal National Rose Society was bestowed with a WFRS Bronze Commemorative Medallion.

k) The Executive Committee sadly acknowledged the passing of the following:

The late Marie-Louise Velge, Belgium. WFRS Vice President 1994 – 2000.

The late Margaret Macgregor, Victoria, Australia. WFRS Vice President 2000 – 2009.

Standing Committees

- a) The Publications Committee** continues its responsibilities through the Editors of *World Rose News*, '*a rose by any other name*' the website and social media platforms to produce regular news and information for all Members and the general public. The joint editors of '*a rose by any other name*', Mr Stott and Mr Quest-Ritson introduced a new QR code system to allow easier access for Members to download copies of the journal.

Finances

The Federation's reserves stand at £108,177. The Executive continue to monitor the Federation's finances to ensure continued improvement.

Directors

The Directors of the company, who are also Trustees of the Charity, and who served during the year were as follows:-

President	Mrs Diane vom Berg
Immediate Past President	Mrs Henrianne de Briey
Honorary Treasurer	Mr Sushil Prakash
Vice President, Africa	Mrs Vivienne Black
Vice President, Australasia	Mr Gavin Woods
	Mr Doug Grant
Vice President, Central Asia	Mr Vijay Kant Pillay
Vice President, Europe	Ms Mirielle Steil
	Mrs Inger Schierning
	Mrs Angela Bokor
Vice President, Far East	Dr Shiwei Zhao
Vice President, North America	Mr Robert Ardini
	Mrs Diana Antonion
Vice President, South America	Mrs Inés Diaz de Licandro

Independent Accountants and Examiners

Sutton & Co Accountants Ltd, will continue as the Federation's duly appointed Independent Accountants and Examiners.

Small Company Rules

This report has been prepared taking advantage of the exemptions for small companies within Part 15 of the Companies Act 2006.

It was approved by the Executive Committee on.....2024 and signed on its behalf.

Diane vom Berg
President
WORLD FEDERATION OF ROSE SOCIETIES

THE WORLD FEDERATION OF ROSE SOCIETIES

INDEPENDENT ACCOUNTANTS' AND EXAMINERS' REPORT TO THE TRUSTEES OF THE WORLD FEDERATION OF ROSE SOCIETIES

We report on the accounts of the company for the year ended 31 December 2023, which are set out on pages 6 to 11.

Respective Responsibilities of Trustees and Independent Accountants and Examiners

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:-

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to our attention.

Basis of Independent Accountants' and Examiners' Statement

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Accountants' and Examiners' Statement

In connection with our examination, no matter has come to our attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accrual basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiners believe should be drawn to the attention of the reader to gain a proper understanding of the accounts.

SUTTON & CO ACCOUNTANTS LTD
25 Park Street
Macclesfield
Cheshire SK11 6SS

2024

THE WORLD FEDERATION OF ROSE SOCIETIES

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

SUMMARY INCOME & EXPENDITURE ACCOUNT

Notes		Unrestricted Funds	
		2023 £	2022 £
	INCOMING RESOURCES		
2	Members' subscriptions	5,821	4,731
3	Investment income	1,444	331
4	Donations received	50,295	14,832
	WFRS Garden Award	520	-
	WFRS 50 th Anniversary book	-	42
	Unidentified receipts	157	-
	Total income resources from charitable activities	58,237	19,936
	RESOURCES EXPENDED		
5	Management and administration	16,360	27,391
	Total expenditure	16,360	27,391
	Net incoming/(outgoing) resources for the year	41,877	(7,455)
	Total funds brought forward	66,300	73,755
	Total funds carried forward	108,177	66,300

- There were no recognised gains or losses for 2022 or 2023 other than those included in the Statement of Financial Activities.
- The notes on pages 9 to 11 form an integral part of these financial statements.

THE WORLD FEDERATION OF ROSE SOCIETIES

BALANCE SHEET AS AT 31 DECEMBER 2023

NOTES	2023 £	2022 £
CURRENT ASSETS		
6 Stock	896	1,084
7 Debtors	1,475	1,142
Cash at bank	107,973	65,825
	<u>110,344</u>	<u>68,051</u>
8 CREDITORS		
Amounts falling due within one year	(2,167)	(1,751)
NET CURRENT ASSETS	<u>108,177</u>	<u>66,300</u>
FUNDS		
9 Unrestricted funds	<u>108,177</u>	<u>66,300</u>

For the financial year ended 31 December 2023 the company was entitled to exemption from audit under Companies Act 2006, s.477 relating to small companies, and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with Companies Act 2006, s.476. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records, and for the preparation of accounts.

The financial statements of The World Federation of Rose Societies, which have been prepared in accordance with the special provisions relating to companies subject to the small company's regime within the Companies Act 2006, Pt. 15, and in accordance with Charities SORP (FRS 102), were approved by the Executive Committee on 2024 and signed on its behalf.

Mr Sushil Prakash
Director & Honorary Treasurer

Company No: 3382562 (England & Wales)
The notes on pages 9 to 11 form an integral part of these financial statements.

THE WORLD FEDERATION OF ROSE SOCIETIES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Cash flows from operating activities:		
Surplus/(deficit) for the year	41,877	(7,455)
Changes in operating assets and liabilities:		
Decrease in stock of lapel badges	-	203
Decrease/(increase) in stock of medals	186	(452)
Decrease in stock of folders and certificates	2	92
(Increase)/decrease in amounts receivable	(333)	1,546
Increase in amounts payable	416	100
Net cash inflow/(outflow) from operations	42,148	(5,966)
Cash and cash equivalents at start of year	65,825	71,791
Cash and cash equivalents at end of year	107,973	65,825

The notes on pages 9 to 11 form an integral part of these financial statements.

THE WORLD FEDERATION OF ROSE SOCIETIES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES

1.1 Statement of compliance

The financial statements are prepared under the historical cost convention in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 General information

The charity is constituted as a company limited by guarantee, incorporated in England & Wales and is, therefore, governed by a Memorandum and Articles of Association. Each of the 39 members (2022 – 39) have undertaken to contribute such amounts as may be required, **not exceeding £10 each**. Its registered office is 25 Park Street, Macclesfield, Cheshire, SK11 6SS, United Kingdom.

1.3 Going concern

The directors and trustees believe that the company has adequate reserves and levels of income and that it is well placed to manage the charity's risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Incoming resources

Voluntary income, donations and members subscriptions are accounted for as received by the charity. Other income is accounted for on an accruals basis as far as it is prudent to do so. The income from fundraising is shown gross, there were no associated costs.

1.5 Foreign currencies

Transactions in currencies other than the functional currency of the company are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the net incoming resources. The financial statements have been prepared in pounds sterling, which is the functional currency of the company.

1.6 Taxation

As a registered charity, the company is generally exempt from income tax and capital gains tax, but not from Value Added Tax. Irrecoverable VAT is included in the cost of those items to which it relates.

2 MEMBERS' SUBSCRIPTIONS	2023 £	2022 £
Members' annual subscriptions	5,821	4,731

THE WORLD FEDERATION OF ROSE SOCIETIES
Notes to the Financial Statements
For the year ended 31 December 2023 continued

3	INVESTMENT INCOME	2023	2022
		£	£
	Interest receivable on cash deposits	1,444	331
4	DONATIONS RECEIVED	2023	2022
		£	£
	Donation – Friends	1,452	4,065
	Donation – Others	48,843	10,767
		50,295	14,832
5	MANAGEMENT & ADMINISTRATION	2023	2022
		£	£
	Executive Director's:		
	Honorarium	3,000	3,000
	Expenses	-	1,137
	Editorial expenses:		
	Website expenses	5,785	10,140
	Treasurer's expenses	-	224
	President's expenses	-	1,622
	Special awards:		
	Commemorative medals	186	2,003
	Awards Hall of Fame	-	470
	Folders	2	92
	Name Badges	-	376
	WFRS Convention Grant – KNM de Vrieden Van De	3,533	7,000
	Other expenses – Freight, Plaque, Bouquet	2,521	-
	Bank charges	470	506
	Postage and telephone expenses	70	28
	Accountants' fees	780	780
	Confirmation statement filing fee	13	13
		16,360	27,391
6	STOCK	2023	2022
	Stated at cost	£	£
	0 Lapel badges	-	-
	54 Folders	119	121
	39 Certificates	34	34
	4 Medals	743	929
		896	1,084

THE WORLD FEDERATION OF ROSE SOCIETIES
Notes to the Financial Statements
For the year ended 31 December 2023 continued

7	DEBTORS	2023	2022
	Due within one year	£	£
	Subscriptions owing	1,475	1,142
8	CREDITORS	2023	2022
	Amounts falling due within one year	£	£
	Subscriptions paid in advance	1,387	814
	Accrued expenses	780	780
	Unidentified receipts	-	157
		2,167	1,751
9	FUNDS	Unrestricted Funds	
		2023	2022
		£	£
	As at 1 January 2023	66,300	73,755
	Incoming resources for the year	58,237	19,936
	Outgoing resources for the year	(16,360)	(27,391)
		108,177	66,300
	Represented by		
	Net current assets	108,177	66,300

THE WORLD FEDERATION OF ROSE SOCIETIES

MEMORANDUM INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
INCOME				
Members' subscriptions:				
Member countries		3,200		3,120
Associate members		840		880
Breeders' Club members		1,890		1,960
Unidentified receipts		157		-
Less:				
Bad debts written off		(109)		(1,229)
		<u>5,978</u>		<u>4,731</u>
				-
Donations received		50,295		14,832
WFRS Garden Awards		520		42
WFRS 50 th Anniversary Book		-		42
Bank interest received		1,444		331
		<u>58,237</u>		<u>19,936</u>
Less				
EXPENDITURE				
Executive Director's:				
Honorarium	3,000		3,000	
Expenses	-		1,137	
Treasurer's expenses	-		224	
President's expenses	-		1,622	
Editorial expenses:				
Website expenses and subscription	5,785		10,140	
Special awards	188		2,941	
WFRS convention grant				
(KNM De Vrienden Van De)	3,533		7,000	
Other expenses – Freight, Plaque, Bouquets	2,521		-	
Bank charges	470		506	
Postage and telephone expenses	70		28	
Accountants' fees	780		780	
Confirmation statement filing fee	13	16,360	13	27,391
SURPLUS/(DEFICIT) FOR THE YEAR		<u>41,877</u>		<u>(7,455)</u>