

# NATIONAL DAHLIA SOCIETY

England & Wales - Charity number 254049

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1967-10-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Woodside  
Warwick Road  
Chadwick End  
Solihull  
B93 0BP

**Phone** 01564784561

**Email** [june.nash@dahlia-nds.co.uk](mailto:june.nash@dahlia-nds.co.uk)

**Website** [www.dahlia-nds.co.uk](http://www.dahlia-nds.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE SOCIETY ARE TO ENCOURAGE IMPROVE AND EXTEND THE CULTIVATION OF THE DAHLIA BY MEANS OF PUBLICATIONS, THE HOLDING OF EXHIBITIONS, JUDGING EXAMINATIONS, CONFERENCES, LECTURES, TRIALS OR ANY OTHER MEANS

**Activities:** Arts and culture of dahlias in the form of supply of advice and information to the general public and holding demonstrations and shows over england and wales relative to the flower dahlia.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** NATIONAL
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-10-31	£51,210	£46,815	-	-
2023-10-31	£44,155	£47,310	-	-
2022-10-31	£37,192	£46,328	-	-
2021-10-31	£35,768	£40,569	-	-
2020-10-31	£32,666	£39,421	-	-

## Trustees

Name	Role	Appointed
Andrew Craig Robinson		2018-05-01
Cyril Watkins		2014-09-09
David Alexander Gillam		2022-03-06
David Brown		2014-03-06
David William Hall		2021-03-13
Elizabeth Louise Appleby		2021-03-13
Graham Hill McFarlane		2022-03-06
Ian Ledger		2014-03-09
Ian Sutherland		2021-03-13
JUNE NASH		
MIKE CUNNINGHAM		
Peter Howell		2020-03-15
RON GUEST		
Richard Thomas		2021-03-13
Robin Philip Moyser		2023-03-05
Simon Nute		2019-03-15

**NATIONAL DAHLIA SOCIETY**

England & Wales - Charity number 254049

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2024  
FOR  
NATIONAL DAHLIA SOCIETY**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

**NATIONAL DAHLIA SOCIETY**  
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**for the Year Ended 31 October 2024**

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# NATIONAL DAHLIA SOCIETY

## REPORT OF THE TRUSTEES for the Year Ended 31 October 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

### OBJECTIVES AND ACTIVITIES

#### Objectives and significant activities during the year

The objects of the society are to encourage, improve and extend the cultivation of the dahlia by means of publications, the holding of exhibitions, judging examinations, conferences, lectures, trials or by any other means.

The executive council wishes to record its sincere thanks to the northern committee for their help and support, and to the people, companies and organisations who donated their time, money, or goods to the society this year. We could not have had such a successful year without your help - thank you all.

With the help from those outlined above, the society were able to organise and hold both the national and northern national shows with the aid of RHS Wisley and North of England Horticultural Society, both shows promoted the dahlia by staging striking floral displays. Plans are now being formulated for the 2025 season.

A judging exam has been arranged for September 2025 at the Northern National Show, Newby Hall. The trials for exhibitions Potential dahlias in the demonstration gardens at Golden Acre Park continued, with over thirty new varieties to be trialled in 2024.

The society made a small surplus during 2024, this is largely down to increased levels of income being generated during the year from the shows, bureaux, membership and sales via the website, plus the ongoing cost cutting measures and budgetary controls.

#### Public benefit

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

#### Volunteers

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

### FINANCIAL REVIEW

#### Financial position

Net income for the year amounted to £4,412 (2023: £3,155 deficit). The charity has investments of £55,030 and cash held of £17,557.

#### Reserves policy

The Executive Committee have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Executive Committee believe the charity should hold a minimum of £10,000 in order to cover the cost in the event of closure.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The society is governed by the constitution adopted 4th February 1967 as subsequently amended. The charity is also governed by the Executive Council Standing Orders and Terms of Reference as updated at the Annual General Meeting in 2010.

#### Recruitment and appointment of new trustees

New trustees are nominated in line with the constitution, as displayed on the website, and confirmed at the Annual General Meeting.

NATIONAL DAHLIA SOCIETY

REPORT OF THE TRUSTEES  
for the Year Ended 31 October 2024

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

254049

**Principal address**

Woodside  
Warwick Road  
Chadwick End  
Solihull  
B93 0BP

**Trustees**

D Reid (resigned 23.6.24)  
M Cunningham  
R A Guest  
D Brown  
R J Thomas  
C Watkins  
A Robinson (resigned 11.10.24)  
S Nute  
D Hall  
I Sutherland  
Ms L Appleby  
P Howell  
Ms J Nash  
G Hill McFarlane  
D A Gillam  
C McCormick (resigned 5.3.24)  
I Ledger  
P Watson  
G Crompton (appointed 5.3.24)  
D Everest (appointed 5.3.24)  
D Kent (appointed 5.3.24)  
R Moyser (appointed 5.3.24)  
M Saunders (appointed 5.3.24)

**Independent Examiner**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
R A Guest - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NATIONAL DAHLIA SOCIETY**

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**Independent examiner's report to the trustees of National Dahlia Society**

I report to the charity trustees on my examination of the accounts of National Dahlia Society (the Trust) for the year ended 31 October 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Rogers

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Date: .....

**NATIONAL DAHLIA SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 October 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Main society activities		49,710	42,472
Investment income	2	1,500	1,683
<b>Total</b>		<u>51,210</u>	<u>44,155</u>
 <b>EXPENDITURE ON</b>			
Raising funds			
		6,829	9,479
<b>Charitable activities</b>			
Main society activities		45,180	37,417
<b>Total</b>		<u>52,009</u>	<u>46,896</u>
Net gains/(losses) on investments		<u>5,211</u>	<u>(414)</u>
<b>NET INCOME/(EXPENDITURE)</b>		4,412	(3,155)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		88,901	92,056
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>93,313</u></u>	<u><u>88,901</u></u>

The notes form part of these financial statements

**NATIONAL DAHLIA SOCIETY**

**BALANCE SHEET**  
**31 October 2024**

		2024 Unrestricted funds £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Intangible assets	6	10,197	12,747
Tangible assets	7	560	646
Investments	8	55,030	49,819
		65,787	63,212
<b>CURRENT ASSETS</b>			
Stocks	9	14,919	8,648
Debtors	10	930	780
Cash at bank		17,557	20,961
		33,406	30,389
<b>CREDITORS</b>			
Amounts falling due within one year	11	(5,880)	(4,700)
<b>NET CURRENT ASSETS</b>		27,526	25,689
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		93,313	88,901
<b>NET ASSETS</b>		93,313	88,901
<b>FUNDS</b>	12		
Unrestricted funds		93,313	88,901
<b>TOTAL FUNDS</b>		93,313	88,901

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R A Guest - Trustee

The notes form part of these financial statements

## NATIONAL DAHLIA SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 October 2024

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Intangible fixed assets**

Website development costs are capitalised and amortised over their expected useful economic life of ten years.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 20% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NATIONAL DAHLIA SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2024**

**2. INVESTMENT INCOME**

	2024	2023
	£	£
Greystone Financial Services	1,500	1,683
	<u>1,500</u>	<u>1,683</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

During the year the charity paid remuneration for secretarial services to Ms J Nash in the sum of £8,147 (2023: £6,500).

During the year goods and services were purchased at arm's length, on an open market basis, from a business owned by S Nute who is a trustee in the sum of £13,635.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2024 nor for the year ended 31 October 2023.

**4. STAFF COSTS**

	2024	2023
	£	£
Wages and salaries	8,147	6,500
	<u>8,147</u>	<u>6,500</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Main society activities	42,472
Investment income	1,683
<b>Total</b>	<u>44,155</u>
<b>EXPENDITURE ON</b>	
Raising funds	9,479
<b>Charitable activities</b>	
Main society activities	37,417
<b>Total</b>	<u>46,896</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2024

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £
Net gains/(losses) on investments	(414)
<b>NET INCOME/(EXPENDITURE)</b>	<b>(3,155)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	92,056
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>88,901</b>
<b>6. INTANGIBLE FIXED ASSETS</b>	Computer software £
<b>COST</b>	
At 1 November 2023 and 31 October 2024	25,497
<b>AMORTISATION</b>	
At 1 November 2023	12,750
Charge for year	2,550
At 31 October 2024	15,300
<b>NET BOOK VALUE</b>	
At 31 October 2024	10,197
At 31 October 2023	12,747
<b>7. TANGIBLE FIXED ASSETS</b>	Office equipment £
<b>COST</b>	
At 1 November 2023 and 31 October 2024	2,993
<b>DEPRECIATION</b>	
At 1 November 2023	2,347
Charge for year	86
At 31 October 2024	2,433
<b>NET BOOK VALUE</b>	
At 31 October 2024	560
At 31 October 2023	646

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2024

8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 November 2023	49,819
Revaluations	5,211
	<u>55,030</u>
At 31 October 2024	<u>55,030</u>
<b>NET BOOK VALUE</b>	
At 31 October 2024	<u>55,030</u>
At 31 October 2023	<u>49,819</u>

There were no investment assets outside the UK.

Cost or valuation at 31 October 2024 is represented by:

	Listed investments £
Valuation in 2021	(1,660)
Valuation in 2022	(5,114)
Valuation in 2023	(413)
Valuation in 2024	5,211
Cost	57,006
	<u>55,030</u>

9. STOCKS

	2024 £	2023 £
Stocks	<u>14,919</u>	<u>8,648</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments	<u>930</u>	<u>780</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	2,650	1,300
Other creditors	3,230	3,400
	<u>5,880</u>	<u>4,700</u>

12. MOVEMENT IN FUNDS

	At 1.11.23 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	88,901	4,412	93,313
	<u>88,901</u>	<u>4,412</u>	<u>93,313</u>
<b>TOTAL FUNDS</b>	<u>88,901</u>	<u>4,412</u>	<u>93,313</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	51,210	(52,009)	5,211	4,412
	<u>51,210</u>	<u>(52,009)</u>	<u>5,211</u>	<u>4,412</u>
<b>TOTAL FUNDS</b>	<u>51,210</u>	<u>(52,009)</u>	<u>5,211</u>	<u>4,412</u>

Comparatives for movement in funds

	At 1.11.22 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	92,056	(3,155)	88,901
	<u>92,056</u>	<u>(3,155)</u>	<u>88,901</u>
<b>TOTAL FUNDS</b>	<u>92,056</u>	<u>(3,155)</u>	<u>88,901</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2024

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	44,155	(46,896)	(414)	(3,155)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>44,155</u>	<u>(46,896)</u>	<u>(414)</u>	<u>(3,155)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.22 £	Net movement in funds £	At 31.10.24 £
<b>Unrestricted funds</b>			
General fund	92,056	1,257	93,313
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>92,056</u>	<u>1,257</u>	<u>93,313</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	95,365	(98,905)	4,797	1,257
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>95,365</u>	<u>(98,905)</u>	<u>4,797</u>	<u>1,257</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions other than as disclosed in note 3.

**NATIONAL DAHLIA SOCIETY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 October 2024**

	2024	2023
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Greystone Financial Services	1,500	1,683
<b>Charitable activities</b>		
Subscriptions and other income from members	49,710	42,472
<b>Total incoming resources</b>	<u>51,210</u>	<u>44,155</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Costs of society sales	6,829	9,479
<b>Charitable activities</b>		
Wages	8,147	6,500
Telephone and internet	3,240	3,226
Printing, postage and stationery	3,879	6,435
Insurance	155	145
Year book & bulletin	14,040	5,949
Show costs & prize money	10,018	9,643
General committee	1,364	1,055
Amortisation of website	2,550	2,550
Depn of office equipment	86	102
	<u>43,479</u>	<u>35,605</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	351	322
<b>Governance costs</b>		
Accountancy and legal fees	1,350	1,490
Total resources expended	<u>52,009</u>	<u>46,896</u>
<b>Net expenditure before gains and losses</b>	(799)	(2,741)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	5,211	(414)
<b>Net income/(expenditure)</b>	<u><u>4,412</u></u>	<u><u>(3,155)</u></u>

This page does not form part of the statutory financial statements

**NATIONAL DAHLIA SOCIETY**

England & Wales - Charity number 254049

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023  
FOR  
NATIONAL DAHLIA SOCIETY**

Bernard Rogers & Co  
Bank Gallery  
High Street  
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**NATIONAL DAHLIA SOCIETY**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 October 2023**

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# NATIONAL DAHLIA SOCIETY

## REPORT OF THE TRUSTEES for the Year Ended 31 October 2023

---

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

### OBJECTIVES AND ACTIVITIES

#### Objectives and significant activities during the year

The objects of the society are to encourage, improve and extend the cultivation of the dahlia by means of publications, the holding of exhibitions, judging examinations, conferences, lectures, trials or by any other means.

The society again made a small loss during 2023, despite the good levels of income being generated during the year from the shows, bureaux, membership and sales via the website, and are sad to announce that again in 2023 prize monies for the two national shows have been removed and the cost cutting measures continue.

On a happier note, the society were able to organise and hold both the national and northern national shows with the assistance of RHS Wisley and North of England Horticultural Society, which we pass our thanks onto, and plans are being formulated for the 2024 season. A judging exam has been arranged for September 2024 at the National Show Wisley and the amended 36th Edition Classification and Judging Rules will be available at these shows, for use commencing January 2025. The trials for exhibitions

Potential dahlias in the demonstration gardens at Golden Acre Park continue, with over thirty new varieties to be trialled in 2024.

The executive council wishes to record its sincere thanks to the northern committee for their help and support and to the people, companies and organisations who donated their time, money, or goods to the society this year. We could not have had such a successful without your help - thank you all.

#### Public benefit

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

#### Volunteers

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

### FINANCIAL REVIEW

#### Financial position

Net income for the year amounted to £3,155 deficit (2022: £9,136 deficit). The charity has investments of £49,819 and cash held of £20,961.

#### Reserves policy

The Executive Committee have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Executive Committee believe the charity should hold a minimum of £10,000 in order to cover the cost in the event of closure.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The society is governed by the constitution adopted 4th February 1967 as subsequently amended. The charity is also governed by the Executive Council Standing Orders and Terms of Reference as updated at the Annual General Meeting in 2010.

#### Recruitment and appointment of new trustees

New trustees are nominated in line with the constitution, as displayed on the website, and confirmed at the Annual General Meeting.

NATIONAL DAHLIA SOCIETY

REPORT OF THE TRUSTEES  
for the Year Ended 31 October 2023

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

254049

**Principal address**

Woodside  
Warwick Road  
Chadwick End  
Solihull  
B93 0BP

**Trustees**

D Reid (resigned 23.6.24)  
M Cunningham  
R A Guest  
D Bates (resigned 5.3.23)  
D Brown  
R J Thomas  
C Watkins  
A Robinson  
D Boulstridge (resigned 5.3.23)  
S Nute  
D Hall  
R Thomas (resigned 1.9.23)  
I Sutherland  
Ms L Appleby  
P Howell  
Ms J Nash  
G Hill McFarlane  
D A Gillam  
C McCormick  
I Ledger  
P Watson (appointed 5.3.23)

**Independent Examiner**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Robinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NATIONAL DAHLIA SOCIETY**

---

**Independent examiner's report to the trustees of National Dahlia Society**

I report to the charity trustees on my examination of the accounts of National Dahlia Society (the Trust) for the year ended 31 October 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Rogers

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Date: .....

**NATIONAL DAHLIA SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 October 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Main society activities		42,472	35,692
Investment income	2	1,683	1,500
<b>Total</b>		<u>44,155</u>	<u>37,192</u>
 <b>EXPENDITURE ON</b>			
Raising funds			
		9,479	1,023
<b>Charitable activities</b>			
Main society activities		37,417	40,191
<b>Total</b>		<u>46,896</u>	<u>41,214</u>
Net gains/(losses) on investments		(414)	(5,114)
<b>NET INCOME/(EXPENDITURE)</b>		(3,155)	(9,136)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		92,056	101,192
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>88,901</u></u>	<u><u>92,056</u></u>

The notes form part of these financial statements

NATIONAL DAHLIA SOCIETY

BALANCE SHEET  
31 October 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	6	12,747	15,297
Tangible assets	7	646	748
Investments	8	49,819	50,232
		<u>63,212</u>	<u>66,277</u>
<b>CURRENT ASSETS</b>			
Stocks	9	8,648	12,238
Debtors	10	780	780
Cash at bank		20,961	17,178
		<u>30,389</u>	<u>30,196</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(4,700)	(4,417)
		<u>25,689</u>	<u>25,779</u>
<b>NET CURRENT ASSETS</b>			
		<u>88,901</u>	<u>92,056</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>88,901</u>	<u>92,056</u>
<b>NET ASSETS</b>			
		<u>88,901</u>	<u>92,056</u>
<b>FUNDS</b>			
Unrestricted funds	12	88,901	92,056
		<u>88,901</u>	<u>92,056</u>
<b>TOTAL FUNDS</b>			
		<u>88,901</u>	<u>92,056</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R A Guest - Trustee

.....  
A Robinson - Trustee

The notes form part of these financial statements

**NATIONAL DAHLIA SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 October 2023**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Intangible fixed assets**

Website development costs are capitalised and amortised over their expected useful economic life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2023

2. INVESTMENT INCOME

	2023	2022
	£	£
Greystone Financial Services	1,683	1,500
	<u>1,683</u>	<u>1,500</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year the charity paid remuneration for secretarial services to Ms J Nash in the sum of £6,500 (2022: £6,000).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

4. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	6,500	6,000
	<u>6,500</u>	<u>6,000</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Main society activities	35,692
Investment income	<u>1,500</u>
<b>Total</b>	<u>37,192</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,023
<b>Charitable activities</b>	
Main society activities	<u>40,191</u>
<b>Total</b>	<u>41,214</u>
Net gains/(losses) on investments	<u>(5,114)</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2023

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £
<b>NET INCOME/(EXPENDITURE)</b>	(9,136)
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	101,192
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<u>92,056</u>
 <b>6. INTANGIBLE FIXED ASSETS</b>	Computer software £
<b>COST</b>	
At 1 November 2022 and 31 October 2023	<u>25,497</u>
<b>AMORTISATION</b>	
At 1 November 2022	10,200
Charge for year	<u>2,550</u>
At 31 October 2023	<u>12,750</u>
<b>NET BOOK VALUE</b>	
At 31 October 2023	<u>12,747</u>
At 31 October 2022	<u>15,297</u>
 <b>7. TANGIBLE FIXED ASSETS</b>	Office equipment £
<b>COST</b>	
At 1 November 2022 and 31 October 2023	<u>2,993</u>
<b>DEPRECIATION</b>	
At 1 November 2022	2,245
Charge for year	<u>102</u>
At 31 October 2023	<u>2,347</u>
<b>NET BOOK VALUE</b>	
At 31 October 2023	<u>646</u>
At 31 October 2022	<u>748</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2023

8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 November 2022	50,232
Revaluations	(413)
At 31 October 2023	<u>49,819</u>
<b>NET BOOK VALUE</b>	
At 31 October 2023	<u>49,819</u>
At 31 October 2022	<u>50,232</u>

There were no investment assets outside the UK.

Cost or valuation at 31 October 2023 is represented by:

	Listed investments £
Valuation in 2021	(1,660)
Valuation in 2022	(5,114)
Valuation in 2023	(413)
Cost	<u>57,006</u>
	<u>49,819</u>

9. STOCKS

	2023 £	2022 £
Stocks	<u>8,648</u>	<u>12,238</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments	<u>780</u>	<u>780</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,300	1,100
Other creditors	3,400	3,317
	<u>4,700</u>	<u>4,417</u>

12. MOVEMENT IN FUNDS

	At 1.11.22	Net movement in funds	At 31.10.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	92,056	(3,155)	88,901
	<u>92,056</u>	<u>(3,155)</u>	<u>88,901</u>
<b>TOTAL FUNDS</b>	<u>92,056</u>	<u>(3,155)</u>	<u>88,901</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	44,155	(46,896)	(414)	(3,155)
	<u>44,155</u>	<u>(46,896)</u>	<u>(414)</u>	<u>(3,155)</u>
<b>TOTAL FUNDS</b>	<u>44,155</u>	<u>(46,896)</u>	<u>(414)</u>	<u>(3,155)</u>

Comparatives for movement in funds

	At 1.11.21	Net movement in funds	At 31.10.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	101,192	(9,136)	92,056
	<u>101,192</u>	<u>(9,136)</u>	<u>92,056</u>
<b>TOTAL FUNDS</b>	<u>101,192</u>	<u>(9,136)</u>	<u>92,056</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2023

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	37,192	(41,214)	(5,114)	(9,136)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>37,192</u>	<u>(41,214)</u>	<u>(5,114)</u>	<u>(9,136)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.21 £	Net movement in funds £	At 31.10.23 £
<b>Unrestricted funds</b>			
General fund	101,192	(12,291)	88,901
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>101,192</u>	<u>(12,291)</u>	<u>88,901</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	81,347	(88,110)	(5,528)	(12,291)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>81,347</u>	<u>(88,110)</u>	<u>(5,528)</u>	<u>(12,291)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

NATIONAL DAHLIA SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 October 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Greystone Financial Services	1,683	1,500
<b>Charitable activities</b>		
Subscriptions and other income from members	42,472	35,692
<b>Total incoming resources</b>	44,155	37,192
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Costs of society sales	9,479	1,023
<b>Charitable activities</b>		
Wages	6,500	6,000
Telephone and internet	3,226	2,613
Printing, postage and stationery	6,435	5,472
Insurance	145	145
Year book & bulletin	5,949	13,363
Show costs & prize money	9,643	6,428
General committee	1,055	1,996
Amortisation of website	2,550	2,550
Depn of office equipment	102	103
	35,605	38,670
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	322	351
<b>Governance costs</b>		
Accountancy and legal fees	1,490	1,170
Total resources expended	46,896	41,214
<b>Net expenditure before gains and losses</b>	(2,741)	(4,022)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(414)	(5,114)
<b>Net expenditure</b>	(3,155)	(9,136)

This page does not form part of the statutory financial statements

**NATIONAL DAHLIA SOCIETY**

England & Wales - Charity number 254049

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2022  
FOR  
NATIONAL DAHLIA SOCIETY**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

**NATIONAL DAHLIA SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 October 2022**

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# NATIONAL DAHLIA SOCIETY

## REPORT OF THE TRUSTEES for the Year Ended 31 October 2022

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

### OBJECTIVES AND ACTIVITIES

#### Objectives and significant activities during the year

The objects of the society are to encourage, improve and extend the cultivation of the dahlia by means of publications, the holding of exhibitions, judging examinations, conferences, lectures, trials or by any other means.

2022 proved to be another difficult year for the National Dahlia Society. Some difficult decisions were made in an attempt to stabilize the societies financial position as it was not considered a sustainable position to lose money every year. These measures included removing the prize monies at the national shows and other cost cutting measures.

As we all know inflation is running very high levels for everyone including the society and this forced the increase in the price of the society goods and memberships.. Unfortunately the investment portfolio the society holds has suffered like all investments and its value has fallen due to world economics and the continued uncertainty of the Ukraine war.

The society again made a loss during 2023, despite the good levels of income being generated during the year from the shows, bureaux, membership and sales via the website, and are sad to announce that again in 2023 prize monies for the two national shows have been removed and the cost cutting measures continue.

On a happier note the society, were able to organise and hold both the national and northern national shows with the assistance of RHS Wisley and North of England Horticultural Society which we pass our thanks onto and plans are being formulated for the 2023 season. A judging exam has been arranged for September 2023 at the National Show Wisley and the 35th Edition Classification and Judging Rules has been published.

The executive council wishes to record its sincere thanks to the northern committee for their help and support and to the many people, companies and organisations who donate their time, money or goods to the society this year. We could have had such a reasonably successful without your help - thank you all.

#### Public benefit

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

#### Volunteers

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

### FINANCIAL REVIEW

#### Financial position

Net income for the year amounted to £9,136 deficit (2021: £2,332 surplus). The charity has investments of £50,232 and cash held of £17,178.

#### Reserves policy

The Executive Committee have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Executive Committee believe the charity should hold a minimum of £10,000 in order to cover the cost in the event of closure.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The society is governed by the constitution adopted 4th February 1967 as subsequently amended. The charity is also governed by the Executive Council Standing Orders and Terms of Reference as updated at the Annual General Meeting in 2010.

#### Recruitment and appointment of new trustees

New trustees are nominated in line with the constitution, as displayed on the website, and confirmed at the Annual General Meeting.

NATIONAL DAHLIA SOCIETY

REPORT OF THE TRUSTEES  
for the Year Ended 31 October 2022

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

254049

**Principal address**

Woodside  
Warwick Road  
Chadwick End  
Solihull  
B93 0BP

**Trustees**

D Reid  
M Cunningham  
R A Guest  
D Bates  
D Brown  
R J Thomas  
C Watkins  
A Robinson  
D Boulstridge  
S Nute  
D Hall  
R Thomas  
I Sutherland  
Ms L Appleby  
P Howell  
Ms J Nash  
G Hill McFarlane (appointed 6.3.22)  
D A Gillam (appointed 6.3.22)  
C McCormick (appointed 6.3.22)  
I Ledger (appointed 6.3.22)

**Independent Examiner**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Robinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NATIONAL DAHLIA SOCIETY**

---

**Independent examiner's report to the trustees of National Dahlia Society**

I report to the charity trustees on my examination of the accounts of National Dahlia Society (the Trust) for the year ended 31 October 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Rogers  
ICAEW  
Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Date: .....

**NATIONAL DAHLIA SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 October 2022**

	Notes	2022 Unrestricted funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Main society activities		35,692	33,930
Investment income	2	1,500	1,838
<b>Total</b>		<u>37,192</u>	<u>35,768</u>
 <b>EXPENDITURE ON</b>			
Raising funds			
		1,023	7,616
<b>Charitable activities</b>			
Main society activities		40,191	32,953
<b>Total</b>		<u>41,214</u>	<u>40,569</u>
Net gains/(losses) on investments		<u>(5,114)</u>	<u>7,133</u>
<b>NET INCOME/(EXPENDITURE)</b>		(9,136)	2,332
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		101,192	98,860
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>92,056</u></u>	<u><u>101,192</u></u>

The notes form part of these financial statements

NATIONAL DAHLIA SOCIETY

BALANCE SHEET  
31 October 2022

	Notes	2022 Unrestricted funds £	2021 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	6	15,297	17,847
Tangible assets	7	748	677
Investments	8	50,232	55,346
		<u>66,277</u>	<u>73,870</u>
<b>CURRENT ASSETS</b>			
Stocks	9	12,238	9,429
Debtors	10	780	-
Cash at bank		17,178	23,708
		<u>30,196</u>	<u>33,137</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(4,417)	(5,815)
		<u>25,779</u>	<u>27,322</u>
<b>NET CURRENT ASSETS</b>			
		<u>92,056</u>	<u>101,192</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>92,056</u>	<u>101,192</u>
<b>NET ASSETS</b>			
		<u>92,056</u>	<u>101,192</u>
<b>FUNDS</b>			
Unrestricted funds	12	92,056	101,192
		<u>92,056</u>	<u>101,192</u>
<b>TOTAL FUNDS</b>			
		<u>92,056</u>	<u>101,192</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R A Guest - Trustee

.....  
A Robinson - Trustee

The notes form part of these financial statements

**NATIONAL DAHLIA SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 October 2022**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Intangible fixed assets**

Website development costs are capitalised and amortised over their expected useful economic life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2022

2. INVESTMENT INCOME

	2022	2021
	£	£
Interest on government stocks	-	315
Deposit account interest	-	23
Greystone Financial Services	1,500	1,500
	<u>1,500</u>	<u>1,838</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year the charity paid remuneration for secretarial services to Ms J Nash in the sum of £6,000 (2021: £6,500).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2022 nor for the year ended 31 October 2021.

4. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	6,000	6,500
	<u>6,000</u>	<u>6,500</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Main society activities	33,930
Investment income	1,838
<b>Total</b>	<u>35,768</u>
<b>EXPENDITURE ON</b>	
Raising funds	7,616
<b>Charitable activities</b>	
Main society activities	32,953
<b>Total</b>	<u>40,569</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2022

<b>5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £
	<u>                    </u>
Net gains on investments	7,133
	<u>                    </u>
<b>NET INCOME</b>	2,332
 <b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	98,860
	<u>                    </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>101,192</u></u>
 <b>6. INTANGIBLE FIXED ASSETS</b>	
	Computer software £
<b>COST</b>	
At 1 November 2021 and 31 October 2022	25,497
	<u>                    </u>
<b>AMORTISATION</b>	
At 1 November 2021	7,650
Charge for year	2,550
	<u>                    </u>
At 31 October 2022	10,200
	<u>                    </u>
<b>NET BOOK VALUE</b>	
At 31 October 2022	15,297
	<u><u>                    </u></u>
At 31 October 2021	17,847
	<u><u>                    </u></u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2022

7. TANGIBLE FIXED ASSETS

	Office equipment £
<b>COST</b>	
At 1 November 2021	2,819
Additions	174
	<u>2,993</u>
At 31 October 2022	<u>2,993</u>
<b>DEPRECIATION</b>	
At 1 November 2021	2,142
Charge for year	103
	<u>2,245</u>
At 31 October 2022	<u>2,245</u>
<b>NET BOOK VALUE</b>	
At 31 October 2022	<u>748</u>
At 31 October 2021	<u>677</u>

8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 November 2021	55,346
Revaluations	(5,114)
	<u>50,232</u>
At 31 October 2022	<u>50,232</u>
<b>NET BOOK VALUE</b>	
At 31 October 2022	<u>50,232</u>
At 31 October 2021	<u>55,346</u>

There were no investment assets outside the UK.

Cost or valuation at 31 October 2022 is represented by:

	Listed investments £
Valuation in 2021	(1,660)
Valuation in 2022	(5,114)
Cost	57,006
	<u>50,232</u>
	<u>50,232</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2022

<b>9. STOCKS</b>					
		2022	2021		
		£	£		
Stocks		12,238	9,429		
		<u>          </u>	<u>          </u>		
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
		2022	2021		
		£	£		
Prepayments		780	-		
		<u>          </u>	<u>          </u>		
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
		2022	2021		
		£	£		
Trade creditors		1,100	-		
Other creditors		3,317	2,498		
Accruals and deferred income		-	3,317		
		<u>          </u>	<u>          </u>		
		4,417	5,815		
		<u>          </u>	<u>          </u>		
<b>12. MOVEMENT IN FUNDS</b>					
		At	Net	At	
		1.11.21	movement	31.10.22	
		£	in funds	£	
			£		
<b>Unrestricted funds</b>					
General fund		101,192	(9,136)	92,056	
		<u>          </u>	<u>          </u>	<u>          </u>	
<b>TOTAL FUNDS</b>		<u>101,192</u>	<u>(9,136)</u>	<u>92,056</u>	
Net movement in funds, included in the above are as follows:					
		Incoming	Resources	Gains and	Movement
		resources	expended	losses	in funds
		£	£	£	£
<b>Unrestricted funds</b>					
General fund		37,192	(41,214)	(5,114)	(9,136)
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>		<u>37,192</u>	<u>(41,214)</u>	<u>(5,114)</u>	<u>(9,136)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.20 £	Net movement in funds £	At 31.10.21 £
<b>Unrestricted funds</b>			
General fund	98,860	2,332	101,192
<b>TOTAL FUNDS</b>	<u>98,860</u>	<u>2,332</u>	<u>101,192</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	35,768	(40,569)	7,133	2,332
<b>TOTAL FUNDS</b>	<u>35,768</u>	<u>(40,569)</u>	<u>7,133</u>	<u>2,332</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.20 £	Net movement in funds £	At 31.10.22 £
<b>Unrestricted funds</b>			
General fund	98,860	(6,804)	92,056
<b>TOTAL FUNDS</b>	<u>98,860</u>	<u>(6,804)</u>	<u>92,056</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	72,960	(81,783)	2,019	(6,804)
<b>TOTAL FUNDS</b>	<u>72,960</u>	<u>(81,783)</u>	<u>2,019</u>	<u>(6,804)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 October 2022.

NATIONAL DAHLIA SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 October 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Interest on government stocks	-	315
Deposit account interest	-	23
Greystone Financial Services	1,500	1,500
	<u>1,500</u>	<u>1,838</u>
<b>Charitable activities</b>		
Subscriptions and other income from members	35,692	33,930
	<u>37,192</u>	<u>35,768</u>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Costs of society sales	1,023	7,616
<b>Charitable activities</b>		
Wages	6,000	6,500
Telephone and internet	2,613	2,556
Printing, postage and stationery	5,472	6,372
Insurance	145	-
Year book & bulletin	13,363	4,892
Show costs & prize money	6,428	8,343
General committee	1,996	521
Amortisation of website	2,550	2,550
Depn of office equipment	103	119
	<u>38,670</u>	<u>31,853</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	351	-
<b>Governance costs</b>		
Accountancy and legal fees	1,170	1,100
	<u>41,214</u>	<u>40,569</u>
Total resources expended	41,214	40,569
	<u>(4,022)</u>	<u>(4,801)</u>
<b>Net expenditure before gains and losses</b>		
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(5,114)	7,133
	<u>(9,136)</u>	<u>2,332</u>
<b>Net (expenditure)/income</b>	<u><u>(9,136)</u></u>	<u><u>2,332</u></u>

This page does not form part of the statutory financial statements

**NATIONAL DAHLIA SOCIETY**

England & Wales - Charity number 254049

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2021  
FOR  
NATIONAL DAHLIA SOCIETY**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

**NATIONAL DAHLIA SOCIETY**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 October 2021**

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# NATIONAL DAHLIA SOCIETY

## REPORT OF THE TRUSTEES for the Year Ended 31 October 2021

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

### OBJECTIVES AND ACTIVITIES

#### Objectives and significant activities during the year

The objects of the society are to encourage, improve and extend the cultivation of the dahlia by means of publications, the holding of exhibitions, judging examinations, conferences, lectures, trials or by any other means.

For the National Dahlia Society as with many of our affiliated societies planning for shows in 2021 was very hit and miss. We would have normally have attended both the Harrogate spring show and Malvern spring shows along with a society day at Wisley to sell dahlia plants and to promote the society but we failed to do so because of covid. This made the year difficult financially but the income from website sales helped significantly. However, as the season went on we became more hopeful that our national shows go ahead as indeed they did, as did the Malvern autumn show. Whilst entries were reduced at both of the national shows, both shows were successful. The trails for potential exhibition dahlias recommenced and as usual provided visitors to Gordon Acre Park, with a magnificent display of dahlias. Thanks goes to all of volunteers who made this such success and the general public who voted for The peoples choice.

Planning for the 2022 shows, the national at Wisley is scheduled for the 6th to the 11th of September and then Northern National at Newby hall for the 16th to the 19th of September. The 35th Edition of classified directory and rules of judging is scheduled for release in late 2022.

The trustees wish to record their sincere thanks to the many people, companies and organisations who have done it at time money all good to the society this year. The society could not have had such a successful year without your help -thank you all.

#### Public benefit

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

#### Volunteers

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

### FINANCIAL REVIEW

#### Financial position

Net income for the year amounted to £2,332 (2020: net expenditure of £6,755). The charity has investments of £55,346 and cash held of £23,708.

#### Reserves policy

The Executive Committee have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Executive Committee believe the charity should hold a minimum of £10,000 in order to cover the cost in the event of closure.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The society is governed by the constitution adopted 4th February 1967 as subsequently amended. The charity is also governed by the Executive Council Standing Orders and Terms of Reference as updated at the Annual General Meeting in 2010.

**NATIONAL DAHLIA SOCIETY**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 October 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Recruitment and appointment of new trustees**

New trustees are nominated in line with the constitution, as displayed on the website, and confirmed at the Annual General Meeting.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

254049

**Principal address**

Woodside  
Warwick Road  
Chadwick End  
Solihull  
B93 0BP

**Trustees**

D Reid  
M Cunningham  
R A Guest  
D Bates  
D Brown  
R J Thomas  
C Watkins  
A Robinson  
M A'Bear (resigned 7.3.21)  
D Boulstridge  
S Nute  
D Hall (appointed 7.3.21)  
R Thomas (appointed 7.3.21)  
G Reid (appointed 7.3.21)  
G Gardener  
I Sutherland (appointed 7.3.21)  
Ms L Appleby (appointed 7.3.21)  
P Howell  
Ms J Nash  
D Everest (appointed 7.3.21)

**Independent Examiner**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

**NATIONAL DAHLIA SOCIETY**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 October 2021**

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Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Robinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NATIONAL DAHLIA SOCIETY**

---

**Independent examiner's report to the trustees of National Dahlia Society**

I report to the charity trustees on my examination of the accounts of National Dahlia Society (the Trust) for the year ended 31 October 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Rogers  
ICAEW  
Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Date: .....

**NATIONAL DAHLIA SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 October 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Main society activities		33,930	29,937
Investment income	2	1,838	2,729
<b>Total</b>		35,768	32,666
 <b>EXPENDITURE ON</b>			
Raising funds			
		7,616	4,560
<b>Charitable activities</b>			
Main society activities		32,953	27,504
<b>Total</b>		40,569	32,064
Net gains/(losses) on investments		7,133	(7,357)
<b>NET INCOME/(EXPENDITURE)</b>		2,332	(6,755)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		98,860	105,615
<b>TOTAL FUNDS CARRIED FORWARD</b>		101,192	98,860

The notes form part of these financial statements

**NATIONAL DAHLIA SOCIETY**

**BALANCE SHEET**

**31 October 2021**

		2021 Unrestricted funds £	2020 Total funds £
<b>FIXED ASSETS</b>	Notes		
Intangible assets	6	17,847	20,397
Tangible assets	7	677	192
Investments	8	55,346	57,006
		73,870	77,595
<b>CURRENT ASSETS</b>			
Stocks	9	9,429	10,728
Debtors	10	-	441
Cash at bank		23,708	24,344
		33,137	35,513
<b>CREDITORS</b>			
Amounts falling due within one year	11	(5,815)	(14,248)
<b>NET CURRENT ASSETS</b>		27,322	21,265
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		101,192	98,860
<b>NET ASSETS</b>		101,192	98,860
<b>FUNDS</b>	12		
Unrestricted funds		101,192	98,860
<b>TOTAL FUNDS</b>		101,192	98,860

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
R A Guest - Trustee

.....  
A Robinson - Trustee

The notes form part of these financial statements

## NATIONAL DAHLIA SOCIETY

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 October 2021

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Intangible fixed assets**

Website development costs are capitalised and amortised over their expected useful economic life of ten years.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 20% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NATIONAL DAHLIA SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2021**

**2. INVESTMENT INCOME**

	2021	2020
	£	£
Interest on government stocks	315	310
Deposit account interest	23	30
Greystone Financial Services	<u>1,500</u>	<u>2,389</u>
	<u>1,838</u>	<u>2,729</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

During the year the charity paid remuneration for secretarial services to Ms J Nash in the sum of £6,500 (2020: £6,200).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2021 nor for the year ended 31 October 2020.

**4. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	<u>6,500</u>	<u>6,200</u>
	<u>6,500</u>	<u>6,200</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Main society activities	29,937
Investment income	<u>2,729</u>
<b>Total</b>	<u>32,666</u>
 <b>EXPENDITURE ON</b>	
Raising funds	4,560

**NATIONAL DAHLIA SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2021**

<b>5.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £
	<b>Charitable activities</b>	
	Main society activities	27,504
	<b>Total</b>	32,064
	Net gains/(losses) on investments	(7,357)
	<b>NET INCOME/(EXPENDITURE)</b>	(6,755)
	 <b>RECONCILIATION OF FUNDS</b>	
	<b>Total funds brought forward</b>	105,615
	 <b>TOTAL FUNDS CARRIED FORWARD</b>	98,860
 <b>6.</b>	 <b>INTANGIBLE FIXED ASSETS</b>	 Computer software £
	<b>COST</b>	
	At 1 November 2020 and 31 October 2021	25,497
	<b>AMORTISATION</b>	
	At 1 November 2020	5,100
	Charge for year	2,550
	At 31 October 2021	7,650
	<b>NET BOOK VALUE</b>	
	At 31 October 2021	17,847
	At 31 October 2020	20,397

**NATIONAL DAHLIA SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2021**

**7. TANGIBLE FIXED ASSETS**

	Office equipment £
<b>COST</b>	
At 1 November 2020	2,215
Additions	604
	2,819
At 31 October 2021	2,819
<b>DEPRECIATION</b>	
At 1 November 2020	2,023
Charge for year	119
	2,142
At 31 October 2021	2,142
<b>NET BOOK VALUE</b>	
At 31 October 2021	677
At 31 October 2020	192

**8. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 November 2020	57,006
Revaluations	(1,660)
	55,346
At 31 October 2021	55,346
<b>NET BOOK VALUE</b>	
At 31 October 2021	55,346
At 31 October 2020	57,006

There were no investment assets outside the UK.

Cost or valuation at 31 October 2021 is represented by:

	Listed investments £
Valuation in 2021	(1,660)
Cost	57,006
	55,346
	55,346

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2021

<b>9. STOCKS</b>		2021	2020
		£	£
Stocks		9,429	10,728
		<u>          </u>	<u>          </u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2021	2020
		£	£
Other debtors		-	441
		<u>          </u>	<u>          </u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2021	2020
		£	£
Other creditors		2,498	11,398
Accruals and deferred income		3,317	2,850
		<u>          </u>	<u>          </u>
		5,815	14,248
		<u>          </u>	<u>          </u>
<b>12. MOVEMENT IN FUNDS</b>			
	At	Net	At
	1.11.20	movement	31.10.21
	£	in funds	£
<b>Unrestricted funds</b>		£	
General fund	98,860	2,332	101,192
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	98,860	2,332	101,192
	<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	35,768	(40,569)	7,133	2,332
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	35,768	(40,569)	7,133	2,332
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2021

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
<b>Unrestricted funds</b>			
General fund	105,615	(6,755)	98,860
<b>TOTAL FUNDS</b>	<u>105,615</u>	<u>(6,755)</u>	<u>98,860</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	32,666	(32,064)	(7,357)	(6,755)
<b>TOTAL FUNDS</b>	<u>32,666</u>	<u>(32,064)</u>	<u>(7,357)</u>	<u>(6,755)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.19 £	Net movement in funds £	At 31.10.21 £
<b>Unrestricted funds</b>			
General fund	105,615	(4,423)	101,192
<b>TOTAL FUNDS</b>	<u>105,615</u>	<u>(4,423)</u>	<u>101,192</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2021

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12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	68,434	(72,633)	(224)	(4,423)
<b>TOTAL FUNDS</b>	<u>68,434</u>	<u>(72,633)</u>	<u>(224)</u>	<u>(4,423)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2021.

**NATIONAL DAHLIA SOCIETY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 October 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Interest on government stocks	315	310
Deposit account interest	23	30
Greystone Financial Services	1,500	2,389
	<u>1,838</u>	<u>2,729</u>
<b>Charitable activities</b>		
Subscriptions and other income from members	33,930	29,937
	<u>33,930</u>	<u>29,937</u>
<b>Total incoming resources</b>	<b>35,768</b>	<b>32,666</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Costs of society sales	7,616	4,560
<b>Charitable activities</b>		
Wages	6,500	6,200
Telephone and internet	2,556	2,594
Printing, postage and stationery	6,372	6,296
Banking	-	680
Year book & bulletin	4,892	6,123
Show costs & prize money	8,343	1,352
General committee	521	533
Amortisation of website	2,550	2,550
Depn of office equipment	119	96
	<u>31,853</u>	<u>26,424</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,100	1,080
	<u>1,100</u>	<u>1,080</u>
<b>Total resources expended</b>	<b>40,569</b>	<b>32,064</b>
	<u>40,569</u>	<u>32,064</u>
<b>Net (expenditure)/income before gains and losses</b>	<b>(4,801)</b>	<b>602</b>

This page does not form part of the statutory financial statements

NATIONAL DAHLIA SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 October 2021

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	2021	2020
	£	£
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	7,133	(7,357)
<b>Net income/(expenditure)</b>	<u>2,332</u>	<u>(6,755)</u>

This page does not form part of the statutory financial statements

**NATIONAL DAHLIA SOCIETY**

England & Wales - Charity number 254049

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# Accounts

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**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2020  
FOR  
NATIONAL DAHLIA SOCIETY**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

**NATIONAL DAHLIA SOCIETY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 October 2020**

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# NATIONAL DAHLIA SOCIETY

## REPORT OF THE TRUSTEES for the Year Ended 31 October 2020

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The trustees present their report with the financial statements of the charity for the year ended 31 October 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and significant activities during the year**

The objects of the society are to encourage, improve and extend the cultivation of the dahlia by means of publications, the holding of exhibitions, judging examinations, conferences, lectures, trials or by any other means.

The Society was extremely fortunate, the Annual General meeting was held at Kenilworth High School on Sunday 15th March 2020, and as we all know shortly after this, our lives changed dramatically. Covid- 19 restriction were applied in all regions of the U.K.

In a year when all our normal fundraising activity had to cease, the Finance Committee have had the task of keeping costs down while still providing for the membership. The website has been a massive benefit in this respect allowing the society to try out new fundraising activities like the virtual shows, The website also facilitates the sale of society goods when we have not been able to hold bureaux, etc.

Our only income has been subscriptions and donations and some limited fundraising. The lack of plant sales and shows has meant no extra income, but on the other hand, we did not have the expense of the shows. Hence by keeping the sizes of the publications smaller than previously, we have kept our heads above water.

The cancellation of shows this year meant that we were unable to hold any bureaux or plant sales. Nevertheless, the committee made progress by organising two virtual shows and the Society has set up its own YouTube channel. Plans continue for the Regular activities in 2021 assuming restrictions allow them.

The cancellation of the Wisley Show and the possible move to Hampton Court did not come to fruition. Planning however has commenced for both the National and Northern National Show.

Cancellation of the Wisley Show led to the loss of the judging examination, but plans are in place for one at Wisley Show in 2021. Similarly, the exhibition trials were cancelled and the lack of shows, and trials have made it difficult to carry out classification during the season. As a result, the current Directory will remain in use until the end of 2022.

The trustees wish to record its sincere thanks to the many people, companies and organisations who have donated time, money, or goods to the Society this year. We could not have had such a successful year without your help- thank you all.

#### **Public benefit**

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

#### **Volunteers**

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

### **FINANCIAL REVIEW**

#### **Financial position**

Net expenditure for the year amounted to £6,755 (2019: expenditure of £5,655). The charity has investments of £57,006 and cash held of £24,344.

#### **Reserves policy**

The Executive Committee have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Executive Committee believe the charity should hold a minimum of £10,000 in order to cover the cost in the event of closure.

NATIONAL DAHLIA SOCIETY

REPORT OF THE TRUSTEES  
for the Year Ended 31 October 2020

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The society is governed by the constitution adopted 4th February 1967 as subsequently amended. The charity is also governed by the Executive Council Standing Orders and Terms of Reference as updated at the Annual General Meeting in 2010.

**Recruitment and appointment of new trustees**

New trustees are nominated in line with the constitution, as displayed on the website, and confirmed at the Annual General Meeting.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

254049

**Principal address**

"Woodside"  
Warwick Road  
Chadwick End  
Solihull  
West Midlands  
B93 0BP

**Trustees**

D Reid  
M Cunningham  
R A Guest  
D Bates  
D Brown  
R Cheetham (resigned 15.3.20)  
R J Thomas  
Mrs. B Thomas (resigned 15.3.20)  
I Ledger  
C Watkins  
L Wallace (resigned 15.3.20)  
R Bailey (resigned 15.3.20)  
A Robinson  
M A Bear  
D Boulstridge  
S Nute  
D Hall (appointed 7.3.21)  
R Thomas (appointed 7.3.21)  
G Reid (appointed 7.3.21)  
G Gardener  
I Sutherland (appointed 7.3.21)  
C McCormick (appointed 7.3.21)  
Ms L Appleby (appointed 7.3.21)  
P Howell (appointed 15.3.20)  
Ms J Nash

**Independent Examiner**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

**NATIONAL DAHLIA SOCIETY**  
**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 October 2020**

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Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
A Robinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NATIONAL DAHLIA SOCIETY**

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**Independent examiner's report to the trustees of National Dahlia Society**

I report to the charity trustees on my examination of the accounts of National Dahlia Society (the Trust) for the year ended 31 October 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Rogers  
ICAEW  
Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Date: .....

**NATIONAL DAHLIA SOCIETY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 October 2020**

	Notes	2020 Unrestricted funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Main society activities		29,937	40,162
Investment income	2	2,729	2,508
<b>Total</b>		32,666	42,670
 <b>EXPENDITURE ON</b>			
Raising funds			
		4,560	7,711
<b>Charitable activities</b>			
Main society activities		27,504	41,979
<b>Total</b>		32,064	49,690
Net gains/(losses) on investments		(7,357)	1,365
<b>NET INCOME/(EXPENDITURE)</b>		(6,755)	(5,655)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		105,615	111,270
<b>TOTAL FUNDS CARRIED FORWARD</b>		98,860	105,615

The notes form part of these financial statements

NATIONAL DAHLIA SOCIETY

BALANCE SHEET  
31 October 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	6	20,397	22,947
Tangible assets	7	192	288
Investments	8	57,006	73,525
		<u>77,595</u>	<u>96,760</u>
<b>CURRENT ASSETS</b>			
Stocks	9	10,728	11,661
Debtors	10	441	1,013
Cash at bank		24,344	26,600
		<u>35,513</u>	<u>39,274</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(14,248)	(30,419)
		<u>21,265</u>	<u>8,855</u>
<b>NET CURRENT ASSETS</b>			
		<u>98,860</u>	<u>105,615</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>98,860</u>	<u>105,615</u>
<b>NET ASSETS</b>			
		<u>98,860</u>	<u>105,615</u>
<b>FUNDS</b>			
Unrestricted funds	12	98,860	105,615
		<u>98,860</u>	<u>105,615</u>
<b>TOTAL FUNDS</b>			
		<u>98,860</u>	<u>105,615</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
R A Guest - Trustee

.....  
A Robinson - Trustee

The notes form part of these financial statements

**NATIONAL DAHLIA SOCIETY**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 October 2020**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Intangible fixed assets**

Website development costs are capitalised and amortised over their expected useful economic life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 20% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2020

2. INVESTMENT INCOME

	2020	2019
	£	£
Interest on government stocks	310	676
Deposit account interest	30	32
Greystone Financial Services	2,389	1,800
	<u>2,729</u>	<u>2,508</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year the charity paid remuneration for secretarial services to Ms J Nash in the sum of £6,200 (2019: £8,000).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 October 2020 nor for the year ended 31 October 2019.

4. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	6,200	8,000
	<u>6,200</u>	<u>8,000</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Main society activities	40,162
Investment income	<u>2,508</u>
<b>Total</b>	<u>42,670</u>
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
	7,711
<b>Charitable activities</b>	
Main society activities	41,979

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2020

<b>5.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted funds £
	<b>Total</b>	49,690
	Net gains on investments	1,365
	<b>NET INCOME/(EXPENDITURE)</b>	<b>(5,655)</b>
	 <b>RECONCILIATION OF FUNDS</b>	
	<b>Total funds brought forward</b>	111,270
	 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u>105,615</u>
 <b>6.</b>	 <b>INTANGIBLE FIXED ASSETS</b>	 Computer software £
	<b>COST</b>	
	At 1 November 2019 and 31 October 2020	<u>25,497</u>
	<b>AMORTISATION</b>	
	At 1 November 2019	2,550
	Charge for year	<u>2,550</u>
	At 31 October 2020	<u>5,100</u>
	<b>NET BOOK VALUE</b>	
	At 31 October 2020	<u>20,397</u>
	At 31 October 2019	<u>22,947</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2020

7. TANGIBLE FIXED ASSETS

	Office equipment £
<b>COST</b>	
At 1 November 2019 and 31 October 2020	2,215
<b>DEPRECIATION</b>	
At 1 November 2019	1,927
Charge for year	96
At 31 October 2020	2,023
<b>NET BOOK VALUE</b>	
At 31 October 2020	192
At 31 October 2019	288

8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 November 2019	73,525
Disposals	(9,161)
Revaluations	(7,358)
At 31 October 2020	57,006
<b>NET BOOK VALUE</b>	
At 31 October 2020	57,006
At 31 October 2019	73,525

There were no investment assets outside the UK.

9. STOCKS

	2020 £	2019 £
Stocks	10,728	11,661

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2020

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	441	434
VAT	-	579
	<u>441</u>	<u>1,013</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	11,398	27,102
Accruals and deferred income	2,850	3,317
	<u>14,248</u>	<u>30,419</u>

12. MOVEMENT IN FUNDS

	At 1.11.19 £	Net movement in funds £	At 31.10.20 £
<b>Unrestricted funds</b>			
General fund	105,615	(6,755)	98,860
	<u>105,615</u>	<u>(6,755)</u>	<u>98,860</u>
<b>TOTAL FUNDS</b>	<u>105,615</u>	<u>(6,755)</u>	<u>98,860</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	32,666	(32,064)	(7,357)	(6,755)
	<u>32,666</u>	<u>(32,064)</u>	<u>(7,357)</u>	<u>(6,755)</u>
<b>TOTAL FUNDS</b>	<u>32,666</u>	<u>(32,064)</u>	<u>(7,357)</u>	<u>(6,755)</u>

Comparatives for movement in funds

	At 1.11.18 £	Net movement in funds £	At 31.10.19 £
<b>Unrestricted funds</b>			
General fund	111,270	(5,655)	105,615
	<u>111,270</u>	<u>(5,655)</u>	<u>105,615</u>
<b>TOTAL FUNDS</b>	<u>111,270</u>	<u>(5,655)</u>	<u>105,615</u>

NATIONAL DAHLIA SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 October 2020

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	42,670	(49,690)	1,365	(5,655)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>42,670</u>	<u>(49,690)</u>	<u>1,365</u>	<u>(5,655)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.11.18 £	Net movement in funds £	At 31.10.20 £
<b>Unrestricted funds</b>			
General fund	111,270	(12,410)	98,860
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>111,270</u>	<u>(12,410)</u>	<u>98,860</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	75,336	(81,754)	(5,992)	(12,410)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>75,336</u>	<u>(81,754)</u>	<u>(5,992)</u>	<u>(12,410)</u>

13. RELATED PARTY DISCLOSURES

The Trustees, where applicable, pay subscriptions on the same basis as other members.

A short-term loan was provided by a trustee in the sum of £10,000 (2019: £10,000) which was outstanding at the year-end.

NATIONAL DAHLIA SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 October 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Interest on government stocks	310	676
Deposit account interest	30	32
Greystone Financial Services	2,389	1,800
	<u>2,729</u>	<u>2,508</u>
<b>Charitable activities</b>		
Subscriptions and other income from members	29,937	40,162
<b>Total incoming resources</b>	32,666	42,670
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Costs of society sales	4,560	7,711
<b>Charitable activities</b>		
Wages	6,200	8,000
Telephone	2,594	306
Printing, postage and stationery	6,296	1,322
Banking	680	693
Insurance	-	220
Year book & bulletin	6,123	12,652
Show costs & prize money	1,352	9,650
Exhibition trials	-	700
Honours committee	-	448
Northern committee	-	2,352
General committee	533	2,120
Amortisation of website	2,550	2,550
Depn of office equipment	96	96
	<u>26,424</u>	<u>41,109</u>
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	1,080	870
<b>Total resources expended</b>	<u>32,064</u>	<u>49,690</u>
<b>Net income/(expenditure) before gains and losses</b>	602	(7,020)
<b>Realised recognised gains and losses</b>		
Carried forward	(478)	(7,890)

This page does not form part of the statutory financial statements

NATIONAL DAHLIA SOCIETY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 October 2020

---

	2020	2019
	£	£
<b>Realised recognised gains and losses</b>		
Brought forward	(478)	(7,890)
Realised gains/(losses) on fixed asset investments	<u>(7,357)</u>	<u>1,365</u>
<b>Net expenditure</b>	<u><u>(6,755)</u></u>	<u><u>(5,655)</u></u>

This page does not form part of the statutory financial statements