

**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**  
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**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**

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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 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**

		2021 Unrestricted funds £	2020 Total funds £
	Notes		
<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
		<u>73,870</u>	<u>77,595</u>
<b>CURRENT ASSETS</b>			
Stocks	9	9,429	10,728
Debtors	10	-	441
Cash at bank		23,708	24,344
		<u>33,137</u>	<u>35,513</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(5,815)	(14,248)
		<u>27,322</u>	<u>21,265</u>
<b>NET CURRENT ASSETS</b>			
		<u>101,192</u>	<u>98,860</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>101,192</u>	<u>98,860</u>
<b>NET ASSETS</b>		<u>101,192</u>	<u>98,860</u>
<b>FUNDS</b>	12		
Unrestricted funds		101,192	98,860
<b>TOTAL FUNDS</b>		<u>101,192</u>	<u>98,860</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 2021

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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 2021**

**2. INVESTMENT INCOME**

	2021	2020
	£	£
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>

**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	6,500	6,200
	<u>6,500</u>	<u>6,200</u>

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

	2021	2020
	1	1
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	2,729
<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

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

	Unrestricted funds £
<b>Charitable activities</b>	
Main society activities	27,504
<b>Total</b>	<u>32,064</u>
Net gains/(losses) on investments	<u>(7,357)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(6,755)</u>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	105,615
 <b>TOTAL FUNDS CARRIED FORWARD</b>	 <u><u>98,860</u></u>

**6. INTANGIBLE FIXED ASSETS**

	Computer software £
<b>COST</b>	
At 1 November 2020 and 31 October 2021	<u>25,497</u>
<b>AMORTISATION</b>	
At 1 November 2020	5,100
Charge for year	<u>2,550</u>
At 31 October 2021	<u>7,650</u>
<b>NET BOOK VALUE</b>	
At 31 October 2021	<u><u>17,847</u></u>
At 31 October 2020	<u><u>20,397</u></u>

**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
	<u>2,819</u>
At 31 October 2021	<u>2,819</u>
<b>DEPRECIATION</b>	
At 1 November 2020	2,023
Charge for year	119
	<u>2,142</u>
At 31 October 2021	<u>2,142</u>
<b>NET BOOK VALUE</b>	
At 31 October 2021	<u>677</u>
At 31 October 2020	<u>192</u>

**8. FIXED ASSET INVESTMENTS**

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

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
	<u>55,346</u>

**NATIONAL DAHLIA SOCIETY**

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

**9. STOCKS**

	2021 £	2020 £
Stocks	9,429	10,728
	<u>9,429</u>	<u>10,728</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	-	441
	<u>-</u>	<u>441</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other creditors	2,498	11,398
Accruals and deferred income	3,317	2,850
	<u>5,815</u>	<u>14,248</u>

**12. 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
	<u>98,860</u>	<u>2,332</u>	<u>101,192</u>
<b>TOTAL FUNDS</b>	<u>98,860</u>	<u>2,332</u>	<u>101,192</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>35,768</u>	<u>(40,569)</u>	<u>7,133</u>	<u>2,332</u>
<b>TOTAL FUNDS</b>	<u>35,768</u>	<u>(40,569)</u>	<u>7,133</u>	<u>2,332</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>	35,768	32,666
<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>	40,569	32,064
	<u>40,569</u>	<u>32,064</u>
<b>Net (expenditure)/income before gains and losses</b>	(4,801)	602

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)
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	2,332	(6,755)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements