

**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**

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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**

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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 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**

		2022 Unrestricted funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
<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**

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

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**

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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 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	<u>1,838</u>
<b>Total</b>	<u>35,768</u>
 <b>EXPENDITURE ON</b>	
Raising funds	7,616
<b>Charitable activities</b>	
Main society activities	<u>32,953</u>
<b>Total</b>	40,569

NATIONAL DAHLIA SOCIETY

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
funds  
£

Net gains on investments

7,133

**NET INCOME**

2,332

**RECONCILIATION OF FUNDS**

Total funds brought forward

98,860

**TOTAL FUNDS CARRIED FORWARD**

101,192

6. INTANGIBLE FIXED ASSETS

Computer  
software  
£

**COST**

At 1 November 2021 and 31 October 2022

25,497

**AMORTISATION**

At 1 November 2021

7,650

Charge for year

2,550

At 31 October 2022

10,200

**NET BOOK VALUE**

At 31 October 2022

15,297

At 31 October 2021

17,847

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>

NATIONAL DAHLIA SOCIETY

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

9. STOCKS

	2022	2021
	£	£
Stocks	12,238	9,429

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments	780	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,100	-
Other creditors	3,317	2,498
Accruals and deferred income	-	3,317
	4,417	5,815

12. 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
<b>TOTAL FUNDS</b>	101,192	(9,136)	92,056

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)
<b>TOTAL FUNDS</b>	37,192	(41,214)	(5,114)	(9,136)

**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>

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

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**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
<b>Total incoming resources</b>	37,192	35,768
<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
<b>Total resources expended</b>	<u>41,214</u>	<u>40,569</u>
<b>Net expenditure before gains and losses</b>	(4,022)	(4,801)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(5,114)	7,133
<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