

THE SUSSEX AREA
OF THE
NATIONAL ASSOCIATION OF FLOWER ARRANGEMENT SOCIETIES

Charity Number 292377

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2021

**THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER
ARRANGEMENT SOCIETIES**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2021**

Contents	Pages
Trustees' report	1 - 3
Independent Examiners Report	4
Statement of Financial Activity (SOFA)	5
Balance sheet	6
Notes to the financial statements	7 - 9

THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER ARRANGEMENT SOCIETIES

TRUSTEES' REPORT FOR THE YEAR ENDED 30th SEPTEMBER 2021

Charity Name: Sussex Area of National Association of Flower Arrangement
Societies operating under the name of Flower Arranging & Design
Sussex

Registration No: 292377

Address 5.08 St John's 79 Marsham St, London, SW1P 4SB

Trustees : Jill Sarah Griffin, Chairman
Gaenor Circus, Vice Chairman
Brenda Bull, Treasurer
Patricia Bridgman
Lesley Etherton
Margaret Elizabeth Hayes
Carol Lathleiff
Stephanie Jane Maynard

Structure, Governance & Management

Every Trustee and every member of sub-committees is a volunteer. The Trustees form the Executive Committee, members of which are voted for by Council. Council comprises representation from all the member clubs across East and West Sussex. Membership of the Sussex Area of NAFAS includes affiliated membership to the National Association of Flower Arrangement Societies (NAFAS), of which the Sussex Area is a member.

The powerhouse of the structure is the Judges, Demonstrators, Speakers & Education Committee (JDS&E), the chairman of which is a Trustee on the Executive. This sub-committee oversees the training and education of members in the art of flower arranging and floral design as well as in the four disciplines of judging floral art, demonstrating flower arranging, public speaking and teaching flower arranging. Ad hoc sub committees are set up to organise specific events, e.g. flower festivals, competitions, etc. which the general public attend.

The objects of the Association are to advance public awareness and education in the art of flower arranging and related subjects in the Sussex Area and to further any other charitable purpose or purposes.

Chairman's Report

As lockdown persisted at the start of our year, we continued to operate virtually. Our Executive meetings, sub-committee meetings, and Council meetings, which keep the Sussex Area functioning, were all held by Zoom. We held our first virtual AGM, at which were elected a new Treasurer and Programme Administrator. These undertook our trustee induction shortly afterwards. At our AGM, we also welcomed our new Area President.

Support to the flower clubs was provided by a Club Chairmen's Forum where Club Chairmen meet more informally and discuss common issues. We also ran a Club Officers' week giving advice and good practice to the different role holders on club committees. We also continued to cascade information received from the National Association.

Thanks to our careful fiscal policy, we had sufficient reserves to pay for the National Affiliation fees for all our members as well as waiving Area Affiliation fees. We must attempt to build back funds to enable us to cope with future crises and sustain financial resilience.

THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER ARRANGEMENT SOCIETIES

TRUSTEES' REPORT FOR THE YEAR ENDED 30th SEPTEMBER 2021

To meet our objects and the need for public benefit, the trustees are mindful of their obligations and oversee many activities to this end.

The Area Newsletters were reduced to monthly production, and clubs were superb in ensuring any of their members with no internet received a printed copy. These newsletters are also available on our website, and we know they have a national and international readership.

Despite the challenges of technology, we managed to run two virtual Members' Day events, with our usual speaker in the morning followed by a NAFAS Demonstrator in the afternoon showing us a variety of exhibits where we could learn new techniques and pick up tips.

The certificated NAFAS/OCN Level 2 in Flower Arranging classes restarted online before resuming in person. The Area subsidises this course. We have high hopes of a dozen people qualifying by the end of 2021.

Area Workshops started online and were much enjoyed by those who attended. We ran a free tutorial on competing in order to encourage participation in our virtual flower arranging competitions, the results of which appeared in our Area Newsletters as well as on our website and social media, broadening our reach to the general public.

We also ran a Basic Training Course, enabling two successful members to register on our Area List of Leisure Tutors. Three members qualified independently as a NAFAS Trainer. This increase in our tutor numbers will enable the Area to offer more educational classes and workshops across the Sussex Area in the future.

Five of our members represented the National Association at the RHS Chelsea Flower Show, achieving a gold medal. This show has such broad coverage in print, TV and online that we're confident that the appeal of this art form has been widened.

The pièce de resistance of the year was our celebration of the Sussex Area's 60th anniversary with an outdoor flower festival held at Leonardslee Lakes & Gardens. Two years in the planning, this show gave our members the opportunity to display their skills in floral art to thousands of members of the general public as well as the social benefit of meeting up with each other for the first time in eighteen months. We took the opportunity to promote our flower clubs offering non-members a goodie bag and a free visit to a club. The whole Association is grateful to and thanks the Flower Power committee for their dedication and hard work.

Members of our clubs are active in supporting charitable causes, not least the Sussex Kidney Trust, a charity in its own right, which the Sussex Area of NAFAS formed in 1967. The charity, still run by volunteer members of the Association, this year bought a further six recliner chairs for home dialysis at a cost of nearly £2,500. This brings the total expenditure on equipment to over one million pounds since its foundation.

When our activities return to normal, we look forward to resurrecting our mentorship programme for competitors and rolling it out to demonstrators, judges, speakers, and teachers as well as club officers. We will also be linking up with neighbouring associations for refresher days for demonstrators and judges.

THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER ARRANGEMENT SOCIETIES

TRUSTEES' REPORT FOR THE YEAR ENDED 30th SEPTEMBER 2021

We are aware that the coronavirus will affect our clubs and members. Village and community halls are increasing their fees. Some members are still cautious about returning to clubs. Clubs are finding it difficult to fill committee roles. It is difficult to attract younger members. We fear that some clubs will have to close. However, we remain optimistic and passionate about our wonderful art form.

As our members become more confident about mixing socially, we look forward to resuming our activities to encourage education and awareness in the art of flower arranging with, hopefully, another flower festival and an area-wide flower arranging competition as well as our usual demonstrations, workshops, classes, and meetings.

Reserves Policy

It is the policy of the charity to maintain reserves at a level that equates to approximately 18 months of expenditure. This provides sufficient funds to cover operating expenses related to planned events. The charity is generally looking forward 18 months to 2 years and hence maintains reserves to cover this period. The reserves and reserves policy are reviewed regularly.


Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year and to show a true and fair state of the affairs of the charity at the end of the financial period and of the incoming resources and application of the resources in the period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board of Trustees
and signed on its behalf by



Jill Griffin
Area Chairman

8th December 2021

Charity Contact Address - 5.08 St John's, 79 Marsham St, London SW1P 4SB

INDEPENDENT EXAMINERS REPORT TO
THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER
ARRANGEMENT SOCIETIES

This report is on the financial statements of the Sussex Area of the National Association of Flower Arrangement Societies for the year ended 30th September 2021.

Respective responsibilities of Trustees and the Independent Examiner

The Charity's trustees are responsible for the preparation of the financial statements.

The Charity's trustees consider that an audit is not required for this year (under section 145(1) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements (under section 145(1) of the Act)
- to follow the guidelines laid down by the Guidance for Auditors and Independent Examiners (2012) given by the Charity Commission.
- to state whether particular matters have come to my attention.

Basis of independent examiners report

My examination was carried out in accordance with the General Guidance given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records with the financial statements. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required by an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiners statement

In connection with my examination no matter has come to my attention

- (a) which gives me reasonable cause to believe that in any material respect the requirements to keep proper accounting records and to prepare financial statements which accord with the accounting records and comply with the 2011 Act have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached



Andrew Cunningham

8th December 2021

**THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER
ARRANGEMENT SOCIETIES**

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30th SEPTEMBER 2021**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<u>Incoming Resources</u>				
Voluntary Income	500	-	500	-
Activities for Generating Funds	1,774	-	1,774	29,317
Investment Income	100	-	100	111
	2,374	-	2,374	29,428
Activities in furtherance of the Charity's objectives	27,048	-	27,048	13,805
Total Incoming Resources	29,422	-	29,422	43,233
<u>Resources Expended</u>				
Cost of Generating Funds				
Voluntary Income	-	-	-	50
Activities for generating funds	14,523	-	14,523	17,496
Investment income	-	-	-	-
	14,523	-	14,523	17,546
Activities in furtherance of the charity's objectives	24,992	-	24,992	18,670
Support Costs	1,238	-	1,238	1,666
Governance Costs	1,388	-	1,388	1,718
Other Resources expended	-	-	-	-
Total Resources expended	42,141	-	42,141	39,600
Net Outgoing/Incoming resources (before transfers)	(12,719)	0	(12,719)	3,633
Gross Transfer between funds				-
Net Outgoing/Incoming resources before other recognised gains/losses	(12,719)	0	(12,719)	3,633
Gains/losses (on revaluation/assets)	-	-	-	-
Net movement in funds	(12,719)	0	(12,719)	3,633
Total funds brought forward	62,917	-	62,917	59,284
Total funds carried forward	50,198	-	50,198	62,917

**THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER
ARRANGEMENT SOCIETIES**

**BALANCE SHEET
AS AT 30th SEPTEMBER 2021**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fixed Assets	508	-	508	508
Current Assets				
Cash at bank and in hand	41,354	-	41,354	52,358
Prepayment	-	-	-	-
NSI Deposit account	14,069	-	14,069	13,969
Stock in hand	451	-	451	411
	<u>55,874</u>	<u>-</u>	<u>55,874</u>	<u>66,738</u>
Creditors (amounts falling due within 1 year)				
Accruals	1,917	-	1,917	62
Creditors	4,267	-	4,267	4,267
	<u>6,184</u>	<u>-</u>	<u>6,184</u>	<u>4,329</u>
Net Current Assets	<u>49,690</u>	<u>-</u>	<u>49,690</u>	<u>62,409</u>
Total Assets less Current Liabilities	<u>50,198</u>	<u>-</u>	<u>50,198</u>	<u>62,917</u>
represented by				
Funds of the Charity				
Balance brought forward	62,917	-	62,917	59,284
Surplus/(deficit) in the year	(12,719)	-	(12,719)	3,633
Balance carried forward	<u>50,198</u>	<u>-</u>	<u>50,198</u>	<u>62,917</u>

**THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER
ARRANGEMENT SOCIETIES**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2021**

1 Basis of Preparation

1a Basis of accounting

The financial statements have been prepared on the accruals basis and in accordance with applicable accounting standards as set out in the guidelines laid down by the Guidance for Auditors and Independent Examiners (2012) given by the Charity Commission.

1b Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1c Change to previous financial statements

There has been no change to the previous year's financial statements or their format.

1d Accounting policies

Unrestricted funds are available for the use at the discretion of the Trustees.

Income is recognised in the Statement of Financial of Activities (SOFA) on an accruals basis. Income for specific events is recognised as income when it is attributable to the event

Interest arising on the bank deposits is credited to the financial statements when it is received

All liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity resources.

Governance costs include costs of preparation and examination of the Statutory financial statements, the costs to pay out Trustees meeting and costs of any legal advice to the Trustees on governance or constitutional matters.

Support costs have not been allocated to activity cost categories.

1e Tangible fixed assets

Tangible fixed assets for the use by the Charity are capitalised where they can be used for more than one year and if their category cost is more than £500. They are valued at cost or, if gifted, at the value to the Charity of their cash in hand value, or probate value.

1f Stock

Stock is valued at the lower of cost or its realisable value.

**THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER
ARRANGEMENT SOCIETIES**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2021**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
2 Incoming Resources				
2a Voluntary Income				
Donations & Gifts - General	500	-	500	-
	500	-	500	-
2b Activities for generation funds				
Members Days	1,774	-	1,774	11,420
Affiliation Fees	-	-	-	17,897
	1,774	-	1,774	29,317
2c Activities in furtherance of the Charity's objectives				
Area Show	-	-	-	-
Flower Arranger	5,537	-	5,537	6,270
J.D.S.E Training	2,535	-	2,535	2,825
J.D.S.E Workshop	1,440	-	1,440	1,870
Publications/Sales	650	-	650	673
Raffle	-	-	-	223
Sundries	111	-	111	294
Leonardslee	16,775	-	16,775	-
Lancing College	-	-	-	1,650
Workshops	-	-	-	-
	27,048	-	27,048	13,805
2d Investment Income				
Other investment Income	100	-	100	111
	100	-	100	111
3 Resources Expended				
3a Voluntary Income				
Donations and Gifts - General	-	-	-	50
3b Activities for generating funds				
Members Days	1,523	-	1,523	4,225
Affiliation Fees	13,000	-	13,000	13,271
	14,523	-	14,523	17,496

**THE SUSSEX AREA OF THE NATIONAL ASSOCIATION OF FLOWER
ARRANGEMENT SOCIETIES**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30th SEPTEMBER 2021**

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
3c Activities in furtherance of the Charity's objectives				
Chairman's Forum	104	-	104	294
Constitution	-	-	-	-
Designer of the Year	-	-	-	-
Downland Weald	-	-	-	-
Workshops	1,402	-	1,402	-
Flower Arranger	5,604	-	5,604	6,221
Flower Arranger Bursary	-	-	-	-
J.D.S.E Beyond Basic/A Step Further	-	-	-	1,610
J.D.S.E Expenses	88	-	88	496
J.D.S.E Training	828	-	828	2,769
Leonardslee	15,231	-	15,231	-
Lancing College	-	-	-	3,511
Media	1,164	-	1,164	2,697
NAFAS Blackpool	-	-	-	-
Sales and Publications	571	-	571	968
Malvern Spring Show	-	-	-	104
WAFA Elim Comp	-	-	-	-
	<u>24,992</u>	<u>-</u>	<u>24,992</u>	<u>18,670</u>
3d Investment Income				
Bank Interest	-	-	-	-
Other Investment Income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4 Support Costs				
Activities in furtherance of the Charity's objectives				
Hire of halls	156	-	156	673
Insurance	1,082	-	1,082	993
	<u>1,238</u>	<u>-</u>	<u>1,238</u>	<u>1,666</u>
5 Governance Costs				
Executive Committee's Expenses	598	-	598	979
Independent Examiner's Fee	365	-	365	365
Printing, Stationery and Admin	166	-	166	126
Sundry Expenses	259	-	259	248
	<u>1,388</u>	<u>-</u>	<u>1,388</u>	<u>1,718</u>
6 Gross Transfers between funds				
During the year no amounts were transferred between funds				
7 Gains and losses (on revaluation/assets)				
There were no assets disposed of or revalued during the year				