

**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 2023**



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

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30th SEPTEMBER 2023**

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<b>Contents</b>	<b>Pages</b>
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 2023**

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

**Registration No:** 292377

**Address** Fox Hill, Westward Lane, West Chiltington, West Sussex RH20 2PA

**Trustees :** Gaenor Circus - Chairman  
Barbara Caldecourt - Vice Chairman and Chairman of the JDS&E Committee (Judges, Demonstrators, Speakers and Education)  
Brenda Bull, Treasurer  
Lesley Etherton - Secretary  
Carol Lathleiff - Ticketing Officer  
Margaret Moores - Programme Secretaey  
Susan Oliver - Media Officer

### **Structure, Governance & Management**

The Executive Committee of Sussex Area is made up of individual volunteers voted onto the Executive by Council. As well as being the members of the Area Executive Committee, they are also the Trustees of the charity. Council consists of representatives from all member clubs throughout Sussex. The members of those clubs are affiliated to the national organisation, i.e. NAFAS (National Association of Flower Arrangement Societies).

After the Executive, the principal committee of Sussex Area is the JDS&E committee, the Chairman of which is an Executive Committee member and a trustee. The role of this committee is to be responsible for the education and training of members in respect of the various disciplines, i.e. Judges, Demonstrators, Speakers and Education.

Sub-committees can be set up to organise events such as flower festivals, competitions etc. which the general public are able to attend.

The objects of Sussex Area 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**

At the November 2022 AGM of the Sussex Area of NAFAS, held at Plumpton village hall, I took over as Area Chairman, a three year term of office. At that AGM I made a promise to visit every club during my first year of office to offer my support. I also telephoned every Area Chairman to chat through key issues and see what help we could provide.

#### Area Days

We hold these three times a year at three different venues - The Windmill Theatre in Littlehampton, The Shoreham Community Centre and Plumpton Village Hall. These different venues ensure that all our members throughout East and West Sussex have ready access to Area events, as do members of the public.

The tickets for all three events this year (which included Presidents' Day) were virtually sold out which is extremely encouraging. Non-members can also attend, paying a slightly higher price for the tickets.



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

## **TRUSTEES' REPORT FOR THE YEAR ENDED 30th SEPTEMBER 2023**

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For our final Area Day this year in October, the Executive Committee organised a Christmas sales table which raised approximately £400 for Area funds.

### Council meetings

We hold these quarterly – February, May, August and November – and they are well attended.

### Chairmen's Forum

These are informal meetings held twice a year for Club Chairmen and an officer of their committee. This year we extended the invitation to a non-committee member of their club to encourage involvement of other members in the more detailed work of Area.

### JDS&E Committee (Judges, Demonstrators, Speakers and Education)

The committee has held five workshops for all levels of expertise. The committee are planning to run three, five week flower arranging courses next year. A multi-discipline refresher day is also planned.

### Area Newsletter

Our monthly digital newsletters continue to be very popular and are circulated to every club. They are also available on our Sussex Area website and a link is available on our Facebook page (600 followers to date). We also have an Instagram page (333 followers to date).

### National Demonstrators' Test – Cheshire

Four members of the Executive committee attended this event in March.

### National Show – Gloucester

Several of our members won awards at this show in May – one member winning the Best use of Colour award for Sussex Area, and another member winning her second Gold Ribbon (achieving three consecutive Firsts at a National show).

### National Demonstrators' Test – York

Four members of the Executive committee attended this event in August.

### Westminster Abbey

Two of our members arranged flowers for the Abbey's Carol service in December 2022 and another two members arranged flowers to mark the 450<sup>th</sup> anniversary of the opening of the Queen Elizabeth School earlier in 2023.

### Clubs

Whilst some clubs continue to grow, sadly others had no alternative but to close. This year we have lost two clubs – Beaumont which was predominantly a craft club, and Ringmer which, whilst having a healthy membership, closed due to lack of members willing to take on essential committee positions. We now have 34 clubs within our area.

After Covid, we are once again fulfilling all aspects of our charitable remit



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

## **TRUSTEES' REPORT FOR THE YEAR ENDED 30th SEPTEMBER 2023**

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### **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

Gaenor Circus  
Area Chairman

Date:

Charity Contact Address - Fox Hill, Westward Lane, West Chiltington, West Sussex RH20 2PA





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

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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 2023.

## 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

A. C.

Andrew Cunningham

Date: 3/11/2023





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

## **STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 30th SEPTEMBER 2023**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b><u>Incoming Resources</u></b>				
Voluntary Income	511	-	511	825
Activities for Generating Funds	25,734	-	25,734	23,248
Investment Income	-	-	-	3
	26,245	-	26,245	24,076
Activities in furtherance of the Charity's objectives	12,263	-	12,263	13,787
<b>Total Incoming Resources</b>	<b>38,508</b>	<b>-</b>	<b>38,508</b>	<b>37,863</b>
<b><u>Resources Expended</u></b>				
<b>Cost of Generating Funds</b>				
Voluntary Income	-	-	-	-
Activities for generating funds	16,952	-	16,952	14,159
Investment income	-	-	-	-
	16,952	-	16,952	14,159
<b>Activities in furtherance of the charity's objectives</b>	<b>14,311</b>	<b>-</b>	<b>14,311</b>	<b>19,826</b>
<b>Support Costs</b>	<b>1,166</b>	<b>-</b>	<b>1,166</b>	<b>2,094</b>
<b>Governance Costs</b>	<b>2,501</b>	<b>-</b>	<b>2,501</b>	<b>2,632</b>
<b>Other Resources expended</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources expended</b>	<b>34,930</b>	<b>-</b>	<b>34,930</b>	<b>38,711</b>
<b>Net Incoming/(Outgoing) resources (before transfers)</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>(848)</b>
<b>Gross Transfer between funds</b>				<b>-</b>
<b>Net Incoming/(Outgoing) resources before other recognised gains/losses</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>(848)</b>
<b>Gains/losses (on revaluation/assets)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>3,578</b>	<b>-</b>	<b>3,578</b>	<b>(848)</b>
<b>Total funds brought forward</b>	<b>49,350</b>	<b>-</b>	<b>49,350</b>	<b>50,198</b>
<b>Total funds carried forward</b>	<b>52,928</b>	<b>-</b>	<b>52,928</b>	<b>49,350</b>



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

## **BALANCE SHEET AS AT 30th SEPTEMBER 2023**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Fixed Assets</b>	508	-	508	508
<b>Current Assets</b>				
Cash at bank	41,418	-	41,418	38,673
Deposit Account	14,072	-	14,072	14,072
Cash in hand	143	-	143	-
Stock in hand	1,054	-	1,054	563
	<u>56,687</u>	<u>-</u>	<u>56,687</u>	<u>53,308</u>
<b>Creditors (amounts falling due within 1 year)</b>				
Accruals	-	-	-	199
Creditors	4,267	-	4,267	4,267
	<u>4,267</u>	<u>-</u>	<u>4,267</u>	<u>4,466</u>
<b>Net Current Assets</b>	<u>52,420</u>	<u>-</u>	<u>52,420</u>	<u>48,842</u>
<b>Total Assets less Current Liabilities</b>	<u>52,928</u>	<u>-</u>	<u>52,928</u>	<u>49,350</u>
represented by				
<b>Funds of the Charity</b>				
Balance brought forward	49,350	-	49,350	50,198
Surplus/(deficit) in the year	3,578	-	3,578	(848)
Balance carried forward	<u>52,928</u>	<u>-</u>	<u>52,928</u>	<u>49,350</u>



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

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER 2023**

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### **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 2023**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>2 Incoming Resources</b>				
<b>2a Voluntary Income</b>				
Donations & Gifts - General	511	-	511	825
	<u>511</u>	<u>-</u>	<u>511</u>	<u>825</u>
<b>2b Activities for generation funds</b>				
Members Days	13,438	-	13,438	8,062
Members Days (in advance)	-	-	-	2,584
Affiliation Fees	12,296	-	12,296	12,602
	<u>25,734</u>	<u>-</u>	<u>25,734</u>	<u>23,248</u>
<b>2c Activities in furtherance of the Charity's objectives</b>				
Area Show	1,739	-	1,739	805
Flower Arranger	4,335	-	4,335	4,347
Flora Magazine	1,709	-	1,709	1,942
J.D.S.E Training	963	-	963	2,038
J.D.S.E Workshop	2,110	-	2,110	2,876
Publications/Sales	726	-	726	863
Raffle	406	-	406	211
Sundries	200	-	200	705
Flowers for Lancing College	75	-	75	-
	<u>12,263</u>	<u>-</u>	<u>12,263</u>	<u>13,787</u>
<b>2d Investment Income</b>				
Other investment Income	-	-	-	3
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3</u>
<b>3 Resources Expended</b>				
<b>3a Voluntary Income</b>				
Donations and Gifts - General	-	-	-	-
<b>3b Activities for generating funds</b>				
Members Days	7,867	-	7,867	4,905
Affiliation Fees	9,085	-	9,085	9,254
	<u>16,952</u>	<u>-</u>	<u>16,952</u>	<u>14,159</u>





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

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER 2023**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2023</b>	<b>Total 2022</b>
<b>3c Activities in furtherance of the Charity's objectives</b>				
Chairman's Forum	324	-	324	161
Area Show	1,910	-	1,910	2,364
Workshops	2,229	-	2,229	2,908
Flower Arranger & Flora magazines	5,950	-	5,950	6,113
Competition Bursary	1,044	-	1,044	-
J.D.S.E Expenses	13	-	13	28
J.D.S.E Training	1,204	-	1,204	4,238
Lancing College	75	-	75	2,772
Media	1,072	-	1,072	498
Sales and Publications	490	-	490	744
	<b>14,311</b>	<b>-</b>	<b>14,311</b>	<b>19,826</b>
<b>3d Investment Income</b>				
Bank Interest	-	-	-	-
Other Investment Income	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4 Support Costs</b>				
<b>Activities in furtherance of the Charity's objectives</b>				
Hire of halls	567	-	567	593
Zoom	144	-	144	-
Storage	(50)	-	(50)	532
Insurance	505	-	505	969
	<b>1,166</b>	<b>-</b>	<b>1,166</b>	<b>2,094</b>
<b>5 Governance Costs</b>				
Executive Committee's Expenses	986	-	986	1,244
Independent Examiner's Fee	400	-	400	365
Printing, Stationery and Admin	511	-	511	203
Sundry Expenses	604	-	604	820
	<b>2,501</b>	<b>-</b>	<b>2,501</b>	<b>2,632</b>
<b>6 Gross Transfers between funds</b>				
During the year no amounts were transferred between funds				
<b>7 Gains and losses (on revaluation/assets)</b>				
There were no assets disposed of or revalued during the year				

