

**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 2024

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

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER 2024**

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

## **TRUSTEES' REPORT FOR THE YEAR ENDED 30th SEPTEMBER 2024**

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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  
VACANT - Secretary  
Carol Lathleiff - Ticketing Officer  
Margaret Moores - Programme Secretary  
VACANT - 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**

As I have continued for a second year to visit all our clubs throughout Sussex, it has come home to me how important it is to remember that our members are at the heart of our Area. That is why it is a very sad moment when we have to announce that members have passed away. Since my last report for the AGM, we have lost Maureen Jenner (Burwash), Mac Rae (Lewes), Marion Longhurst (Little Common), Pat MacDonald (West Bognor), Ilona Brockbank (Warnham), Ann Brookes (Hailsham), Pat Elliot (Lewes) and Jenny Coxhead (East Preston). We are very grateful for the support they gave to their clubs and to Area and we remember them with affection.

On a happier note, I am able to report that no clubs have closed since last November. And some clubs have celebrated major anniversaries – Worthing Flower Club 70 years and Little Common 35 years. Jose Allen, our Life Vice-President, celebrated her 100<sup>th</sup> birthday in December 2023.

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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 30th SEPTEMBER 2024**

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High spots during the year included our three Area Days which continue to be very popular events. For the second year running, our October Area Day continued to run a highly popular Executive Christmas sales table. Last year's sales table generated over £700 in sales.

A change was made during the year to move from Chairmen's forums to Club Officers' forums as the former had become a little repetitive. Moving to Club Officers' forums enabled other club members to be involved giving them the opportunity to learn more about how Area works. The change has been very well received.

You will recall last November we held a floral art competition running alongside the Council meeting. This was very successful and brought in nearly 50 entries. The competition was partly run to gauge support for a possible Area Show in the future.

Following on from this, I am delighted to say that an Area Show entitled 'All Kinds of Everything' is being planned for Saturday 10<sup>th</sup> May 2025 at Henfield Hall to include a competition and an afternoon demonstration by National demonstrator, Christopher White from Ireland. The schedules are now available.

In September, I was able to join ten of our members in attending the 'Highland Fling' event in Glasgow, hosted by Lillas Hoskins, former National President. It was a very enjoyable occasion for us all.

In early November a few of us on the Executive visited Cheshire for the pre-National and National tests. It is amazing how much one can learn from attending such tests.

As we near the end of yet another eventful year, I am conscious of the enormous help and support I have enjoyed during that year. I am very grateful to Ruth Collingridge, our Area President for the support she has given me during this year. My thanks go to Barbara Caldecourt, Area Vice-Chairman, who is stepping down from this role due to family reasons. Barbara will continue in her role as JDS&E Chairman and I am sure everyone will join me in wishing her well for her continued involvement in Area. My sincere thanks also to Carol Lathleiff, Area Ticketing Officer, who is stepping down after serving 7 years in this role, a role which she has carried out with great distinction.

My thanks especially go to Brenda Bull (Area Treasurer), Christina Curtis (Minute Secretary), Jenny Foster-Smith (Publications administrator), Vanessa Jeffries (The Flower Arranger magazine administrator) Christine Purkess (Website administrator) and Duncan Ward (Editor of our Area Newsletter) for all their help this year. Also, my thanks go to Alison Hughes (Lindfield) for all her help with the signing-in register at Council meetings.

The help and support of all of you in Sussex Area over the year can be summed up as:

'Team work is dream work'.

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

### **TRUSTEES' REPORT FOR THE YEAR ENDED 30th SEPTEMBER 2024**

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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 2024.

### **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

Date:

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30th SEPTEMBER 2024**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b><u>Incoming Resources</u></b>				
Voluntary Income	100	-	100	511
Activities for Generating Funds	27,708	-	27,708	25,734
Investment Income	145	-	145	-
	27,953	-	27,953	26,245
Activities in furtherance of the Charity's objectives	10,228	-	10,228	12,263
<b>Total Incoming Resources</b>	<b>38,181</b>	<b>-</b>	<b>38,181</b>	<b>38,508</b>
<b><u>Resources Expended</u></b>				
<b>Cost of Generating Funds</b>				
Voluntary Income	-	-	-	-
Activities for generating funds	16,174	-	16,174	16,952
Investment income	-	-	-	-
	16,174	-	16,174	16,952
<b>Activities in furtherance of the charity's objectives</b>	<b>11,171</b>	<b>-</b>	<b>11,171</b>	<b>14,311</b>
<b>Support Costs</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>1,166</b>
<b>Governance Costs</b>	<b>1,395</b>	<b>-</b>	<b>1,395</b>	<b>2,501</b>
<b>Other Resources expended</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Resources expended</b>	<b>29,940</b>	<b>-</b>	<b>29,940</b>	<b>34,930</b>
<b>Net Incoming/(Outgoing) resources (before transfers)</b>	<b>8,241</b>	<b>-</b>	<b>8,241</b>	<b>3,578</b>
<b>Gross Transfer between funds</b>				<b>-</b>
<b>Net Incoming/(Outgoing) resources before other recognised gains/losses</b>	<b>8,241</b>	<b>-</b>	<b>8,241</b>	<b>3,578</b>
<b>Gains/losses (on revaluation/assets)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>8,241</b>	<b>-</b>	<b>8,241</b>	<b>3,578</b>
<b>Total funds brought forward</b>	<b>52,928</b>	<b>-</b>	<b>52,928</b>	<b>49,350</b>
<b>Total funds carried forward</b>	<b>61,169</b>	<b>-</b>	<b>61,169</b>	<b>52,928</b>

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

**BALANCE SHEET  
AS AT 30th SEPTEMBER 2024**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Fixed Assets</b>	508	-	508	508
<b>Current Assets</b>				
Cash at bank	11,421	-	11,421	41,418
Deposit Account	53,216	-	53,216	14,072
Cash in hand	167	-	167	143
Stock in hand	784	-	784	1,054
	65,588	-	65,588	56,687
<b>Creditors (amounts falling due within 1 year)</b>				
Affiliation fees in advance	660	-	660	-
Creditors	4,267	-	4,267	4,267
	4,927	-	4,927	4,267
<b>Net Current Assets</b>	60,661	-	60,661	52,420
<b>Total Assets less Current Liabilities</b>	61,169	-	61,169	52,928
represented by				
<b>Funds of the Charity</b>				
Balance brought forward	52,928	-	52,928	49,350
Surplus/(deficit) in the year	8,241	-	8,241	3,578
Balance carried forward	61,169	-	61,169	52,928



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

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER 2024**

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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 2024**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>2 Incoming Resources</b>				
<b>2a Voluntary Income</b>				
Donations & Gifts - General	100	-	100	511
	100	-	100	511
<b>2b Activities for generation funds</b>				
Members Days	13,418	-	13,418	13,438
Affiliation Fees	14,290	-	14,290	12,296
	27,708	-	27,708	25,734
<b>2c Activities in furtherance of the Charity's objectives</b>				
Area Show	-	-	-	1,739
Flower Arranger	4,620	-	4,620	4,335
Flora Magazine	-	-	-	1,709
J.D.S.E Training	1,740	-	1,740	963
J.D.S.E Workshop	1,730	-	1,730	2,110
Publications/Sales	1,814	-	1,814	726
Raffle	324	-	324	406
Sundries	-	-	-	200
Flowers for Lancing College	-	-	-	75
	10,228	-	10,228	12,263
<b>2d Investment Income</b>				
Other investment Income	145	-	145	-
	145	-	145	-
<b>3 Resources Expended</b>				
<b>3a Voluntary Income</b>				
Donations and Gifts - General	-	-	-	-
<b>3b Activities for generating funds</b>				
Members Days	5,539	-	5,539	7,867
Affiliation Fees	10,635	-	10,635	9,085
	16,174	-	16,174	16,952

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

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30th SEPTEMBER 2024**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
<b>3c Activities in furtherance of the Charity's objectives</b>				
Chairman's Forum	359	-	359	324
Area Show	793	-	793	1,910
Workshops	1,481	-	1,481	2,229
Flower Arranger & Flora magazines	4,924	-	4,924	5,950
Competition Bursary	-	-	-	1,044
J.D.S.E Expenses	470	-	470	13
J.D.S.E Training	858	-	858	1,204
Lancing College	-	-	-	75
Media	1,106	-	1,106	1,072
Sales and Publications	1,180	-	1,180	490
	<b>11,171</b>	<b>-</b>	<b>11,171</b>	<b>14,311</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	510	-	510	567
Zoom	156	-	156	144
Storage	-	-	-	50
Insurance	534	-	534	505
	<b>1,200</b>	<b>-</b>	<b>1,200</b>	<b>1,166</b>
<b>5 Governance Costs</b>				
Executive Committee's Expenses	307	-	307	986
Independent Examiner's Fee	400	-	400	400
Printing, Stationery and Admin	174	-	174	511
Sundry Expenses	514	-	514	604
	<b>1,395</b>	<b>-</b>	<b>1,395</b>	<b>2,501</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				