

THE SOUTH MIDLANDS AREA OF NAFAS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

THE SOUTH MIDLANDS AREA OF NAFAS

FOR THE YEAR ENDED 31 AUGUST 2025

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THE SOUTH MIDLANDS AREA OF NAFAS

LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2025

Charity Number 292789

Management Committee

Ruth Mahon

Katherine Lines
Jo Davies
Sarah Morgan

Ruth Mahon

Chairman
1st Vice Chairman
2nd Vice Chairman
Treasurer
Secretary
Projects
Media
JDS & E Chairman
The Flower Arranger
Trading
Newsletter Editor

Independent Examiner

Mr C Thomas
Little Pinley Farm
Manor Lane
Claverdon
Warwick
CV35 8NH

Bankers

Lloyds TSB
Solihull
West Midlands

THE SOUTH MIDLANDS AREA OF NAFAS
REPORT OF THE MANAGEMENT COMMITTEE
FOR THE YEAR ENDED 31 AUGUST 2025

The Management Committee present their Report together with the independently examined financial accounts for the year ended 31 August 2025.

Principal Activity

Principal activity of the Association is to advance public education in the art of flower arranging and related subjects and to further any other charitable purpose or purposes.

Business Review

The year to 31 August 2025 shows a profit of £4812 compared to a profit in the previous year of £2935 as shown on page 6.

The Association is dependent on the individual flower clubs to provide the income of the Charity either through annual affiliation fees or the support of events organised by the Management Committee and the purchase of various publications and other articles sold by the Association. The Association's Balance Sheet, as detailed on page 6, shows unrestricted funds amounting to £ which is more than satisfactory.

Signed on behalf of the Management Committee by:

Vice Chairman

Date: _____

THE SOUTH MIDLANDS AREA OF NAFAS

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOUTH MIDLANDS AREA
OF NAFAS**

FOR THE YEAR ENDED 31 AUGUST 2025

I report to the Trustees on my examination of the accounts of The South Midlands Area of NAFAS for the year ended 31 August 2024, which are set out on pages 6 to 7.

Responsibilities and basis of Report

As the Charity Trustees of The South Midlands Area of NAFAS 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 The South Midlands Area of NAFAS accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Charity, 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.

Mr C Thomas FCA

Date: _____

THE SOUTH MIDLANDS AREA OF NAFAS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
Incoming Resources		
Affiliation Fees	14389	15,040
Sale (publications, etc)	6217	7,019
Income from Events	10309	10,558
Other Income	2534	2,069
Total Incoming Resources	33449	34,686
Expended Resources		
Direct Charitable Expenditure	16614	19,013
Fundraising and Publicity (events)	5542	6,947
Management and Administration	6481	5,791
Total Expended Resources	28637	31,751
Net Incoming Resources for the year	4812	2,935
Reserves brought forward at 31.08.2024	42273	39338
Reserves carried forward at 31.08.2025	47085	42273

THE SOUTH MIDLANDS AREA OF NAFAS

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

	2025		2024	
	£	£	£	£
Current assets				
Stock	300		300	
Prepaid expenses:				
Rent (Dunchurch & Balsall Common)	954		256	
NAFAS course	-		-	
AGM 25 Deposit	250		100	
Area Show	-		546	
Lloyds TSB Business Account	4158		4,120	
Lloyds TSB Current Account	11517		8,572	
Lloyds TSB Trading Account	1150		1,180	
Lloyds TSB JDS&E Account	5707		4,998	
Lloyds TSB Flower Arranger Account	2780		4,322	
Scottish Widows Bond	23560		22,455	
Cash in hand (Treasurer & Trading)	439		89	
		50815		46,938
Current Liabilities				
Examiner's fee payable	-		100	
Purchases for sales table	-		-	
Funds received in advance:				
Examiners fee	100		-	
Area show entries	-		65	
Affiliation fees in advance	-		310	
Prepaid for Training 2026 & Xmas W'shop	2230		25	
The Flower Arranger	1400		3,000	
		3730		4,665
Total Net Assets		47085		42,273
Unrestricted Funds				
Balance brought forward		42273		39,338
Income for the year		4812		2,935
Total Unrestricted Funds		47085		42,273

Chairman _____

Date: _____

THE SOUTH MIDLANDS AREA OF NAFAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. Basis of Accounting

These financial statements have been prepared in accordance with the relevant accounting standards and under historical cost convention. The statements comply with the Charities SORP (Statement of Recommended Practice).

2. Accounting Policies

Incoming Resources

All incoming resources are unrestricted funds, that is, funds available for charitable purposes within the objectives of the Charity. Income is credited on the Statement of Financial Activities in the year to which it relates.

Resources Expended

Expenditure is allocated on the Statement of Financial Activities between direct charitable expenditure, fundraising and publicity, and management and administrative costs.

THE SOUTH MIDLANDS AREA OF NAFAS
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2025

3. Incoming Resources

	2025		2024	
	£	£	£	£
Affiliation Fees				
NAFAS	10792		11,280	
South Midlands Area	3597		3,760	
		14389		15,040
Sales (Publications, etc)				
Flower Arranger	4925		5,401	
Trading	1292		1,618	
		6217		7,019
Income From Events				
JDS&E	612		4,781	
AGM 2024	2510		2,363	
Area Show	1560		-	
Members Day	5325		3,414	
Xmas Workshop 2024	302		-	
		10309		10,558
Other Income and Interest				
Bank interest and compensation	1143		1,683	
Sale of statue	1000		-	
Sales table	379		149	
Area Book	12		113	
Advertising income			124	
		2534		2,069
Total Income		33449		34,686

THE SOUTH MIDLANDS AREA OF NAFAS
NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 AUGUST 2025

4. Expended Resources

	2025		2024	
	£	£	£	£
Direct Charitable Expenditure				
Affiliation Fees to NAFAS	10792		11,280	
Flower Arranger (Publication)	4637		4,910	
Trading	1185		1,559	
NAFAS course (Education)	-		1,264	
		16614		19,013
Fundraising (events)				
JDS&E	-		3,301	
Gardeners World Live	-		-321	
Members Day	4420		3,967	
Area show	1122		-	
		5542		6,947
Management and Administration				
Rents/Hire of Halls	1229		1,136	
Travel Expenses	100		166	
Zoom Expenses	88		88	
Annual General Meeting	2414		2,117	
Print, Post & Stationery	-		154	
NEC Craft Show	451		-	
Examiner's Fee	100		100	
Bank charges	2		79	
Other	-		169	
Insurance	170		140	
Website	216		191	
Demonstrators Training	97		-	
Malvern Show entry	-		511	
Chelsea Elimination competition	497		343	
New drapes	-		106	
Sound system	-		341	
Chairman Expenses	822		-	
Committee Members Day	295		150	
		6481		5,791
Total Expended Resources		28637		31,751