

Charity registration number: 293039

The British Origami Society

Annual Report and Financial Statements

for the Year Ended 31 December 2024

The British Origami Society

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The British Origami Society

Reference and Administrative Details

Chairman

Adam Woodhouse, Librarian

Trustees

Russell Wood, Chair

Stephanie Moore, General secretary

Adam Woodhouse, Librarian

David Raynor, Treasurer

Stephen Hill, Magazine Editor

Paul Hanson, Publications Officer

Nick Griffiths, General Officer

Mick Guy, Copyright Advisor

Bridie Begbie, General officer

James Simon, elected President

Hugh McElveen, General Officer

Brendan Plumb, Public Relations & Marketing Officer

Zulay Sayalero, General Officer

The British Origami Society

Trustees Report

Reference and Administrative Details

Normally, persons appointed to a position at the AGM serve in their new roles from 1st January of the following year, though in some cases they can take over immediately, and are welcome to attend Council Meetings before taking over in an official capacity.

The Vice Presidents during 2024 were:

Mick Guy
Dave Venables
Ray Bolt
Dave Brill
Penny Groom (Resigned 05/08/2024)

At the 2021 AGM it was confirmed that Vice Presidents are not automatically Trustees of the Society, unless they hold another official role within the Society. They are honorary roles only, but they may provide advice and consultation to the Society as they wish.

Principal Office	25 Lynwood Avenue Slough Berkshire SL3 7BJ
Charity Registration Number	293039
Bankers	Barclays Bank plc Leicester LE87 2BB
Independent Examiners	Milsted Langdon LLP Freshford House Redcliffe Way Bristol BS1 6NL

The British Origami Society

Trustees Report (continued)

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objects and aims

The objectives of the Society are: to promote and increase public knowledge and awareness of origami, to encourage the practice of origami in education and as therapy for the mentally and physically disabled and to create, maintain and preserve an origami archive.

Public benefit

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Conventions and Mini Meetings

The Society held two conventions in 2024, in Spring and Autumn. The Spring convention was held at The Minories in Colchester - where the BOS Library is situated. It took part alongside an international origami event - the "Conference for Creators", where talented origami creators from around the world assembled to discuss their work. Many of these creators added items to a display at The Minories, which was open to the public and attracted a great deal of positive attention. The Autumn convention took part in Edinburgh at the Pollock Halls campus of the University. We had special guests Francesco Mancini and Tetsuya Gotani.

Society members and members of origami societies from other countries form the majority of delegates at our conventions, however members of the public are welcome, and Society membership is not required to attend these events.

The Society has various local groups who normally meet on a monthly or bi-monthly basis across the country. These "mini meetings" are held in Birmingham, Chipping Norton, London, Manchester, The North-East, Scotland, Sheffield, Slough, Sussex and York. Some are face-to-face meetings, while others are held on Zoom and other platforms, which have had the bonus of attracting people from across the world, not just those in driving distance.

The British Origami Society

Trustees Report (continued)

Annual General Meeting

Our Annual General Meeting was held online, in October, via Zoom. Traditionally this was held at the Autumn Convention, but this meant a significant part of the event was held performing an essentially "housekeeping" task that most attendees were not really interested in.

The election of Officers resulted in the following changes or additions to the Council:

- Chair - Adam Woodhouse (stepped down from Librarian)
- Joseph Munro - Web Officer (was General Officer)
- Nick Griffiths - Supplies Officer (was General Officer)
- Hugh McElveen - Volunteering and Outreach Officer (was General Officer)
- Phil Swinbank - Membership Secretary (effective immediately)
- Claire Faulkes - Social Media Officer
- Martin Quinn - General Officer
- Russell Wood - General Officer, was Chair

The following members resigned from the Council effective 31st December:

- Lee Armstrong, General Officer
- Nick Holmes, Web Officer

Normally, persons appointed to a position at the AGM serve in their new roles from 1st January of the following year, though in some cases they can take over immediately, and are welcome to attend Council Meetings before taking over in an official capacity.

The roles of "Volunteering and Outreach Officer" and "Social Media Officer" are new. At the time of writing this document the Council realised that these roles are not defined in the Society's Constitution. As a result, a proposal will be made to make the necessary changes. Additionally, the Constitution does not appear to allow the AGM to take place electronically, so a further change will be needed to ensure that this is allowed.

The British Origami Society

Trustees Report (continued)

Library & Archive

Work continued at pace in 2024 to sort and consolidate the Library and Archive, with many weekends of hard work. The online catalogue is nearing completion and should be available soon. The new location gives us space to actually display some works and also be able to hold meetings and public events. We held a convention there in Spring 2024 and we were able to show people around our library and collection. Colchester Council recognised that we were now a going concern, so we now have to pay business rates, albeit at a discounted charity level. It makes the Treasurer feel that we have finally "grown up" as a charity that we have to pay such things as rates!

The Librarian post is currently vacant, although Adam Woodhouse continues to monitor the building and act as point of contact.

Supplies

Our supplies partner Colortree Ltd announced in early 2024 that they would cease trading. They offered us a good deal on most of their remaining stock of origami paper, which was delivered to the Library as it is the most convenient place to store it. A further delivery was made in August 2024, also on generous terms. This enables the BOS to have papers available for sale to the members at conventions.

Publications

As is our normal practice, the Society created two Model Collections to accompany our Spring and Autumn conventions. These publications are an excellent collection of work of members, convention Special Guests and non-members. They were available in hard-copy format for purchase by attendees and also available as PDF electronic books. During 2024 several other BOS publications were re-mastered and re-issued, including a number of historical Model Collections.

Magazine

The editor, Stephen Hill, has highlighted the health and psychological benefits of origami, as well as trying to make the magazine an interesting and enjoyable read for our members. Unfortunately, Stephen's own health took a hit at the end of the year and he was hospitalised for some time. He has not been well-enough to fully resume his duties yet, so the magazine has been taken over by a former editor (and long-term stalwart of the Society), Nick Robinson. Stephen's goals as editor were to make the magazine more inclusive and to encourage creativity amongst the Society's membership. The Society produces six editions of the magazine British Origami during the year. Each issue contains instructions for models, news, and articles of interest to the paper folding community. The magazine represents a major benefit of Society membership and is also available for download from the Society's website for subscribed "e-members". This represents a cost-effective and convenient alternative to hard copy magazines for many members.

The British Origami Society

Trustees Report (continued)

Membership

Using our online Membership system, or via bank payments, in 2024 the following members joined or renewed their membership:

- 291 Electronic members (2023: 275)
- 130 Standard UK members (2023: 140)
- 51 European members (2023: 52)
- 16 Families (2023: 21)
- 97 Junior or Concessionary members (2023: 91)
- 55 "Rest of the World" members (2023: 60)

This gave us a total of £15,279 of membership income, from 640 members (2023: 639; 2020: 686). This doesn't include family members, or those with honorary memberships, such as our Vice Presidents, or those overseas origami organisations who receive one free copy of each issue of the magazine.

From 01 January 2024 the membership rates were increased to attempt to offset the inflationary cost increases, particularly in postage. But at the 2024 AGM it was agreed to not increase them further just yet.

Prior to this increase, a standard UK member was paying significantly more than an e-member, after the cost of the magazines was taken into account. It is thought that a large number of members renewed at the old price before the end of 2023, so the full benefit of the price increases may not have been felt. The Society is keen to continue to retain existing members & attract new members by both making membership affordable and giving value for money and expanding and promoting the benefits of being a BOS member. We offer reduced rate (concessionary) membership to those with limited means and junior/ student members, and an advantageous rate for family membership. We also offer membership via Paypal and are planning to explore other options in the future including discounted membership for multiple years, life membership etc.

Website & Social Media

The Society's website is a free resource for both members and the origami community in general and is a public window for the Society. It contains information and facilities for most of the Society's functions: joining the Society, conventions booking, supplies, an origami searchable database, links to other societies, instructions diagrams, photos and much more.

In 2021 the Society launched a new website, created and maintained by a small commercial company. At the end of 2023 this company ceased trading, and the Society has taken over the day-to-day running of the website itself.

The post of PR Officer was vacant for some time, but Brendan Plumb made some good progress in 2024.

A specific "Social Media Officer" role was created, and Claire Faulkes was elected to fill it at the 2024 AGM. She has increased the number of page views and interaction with the members and the public.

The British Origami Society

Trustees Report (continued)

Awards

The Society has a number of awards for services to origami.

The Sidney French medal given for outstanding services to origami, rather than solely for the BOS. rendered over a period. Recipients might be long-serving members of the BOS or other societies, prolific authors or given for other significant services.

The Iris Walker award, given for significant individual services to the BOS or to origami in general, for instance, organising a major event, a noteworthy task carried out for the Society, continuing creative output etc.

The David Lister award, given for outstanding contributions to origami research, or similar academic work in educational, academic or therapeutic fields.

Additionally, the Society can confer Honorary Membership for outstanding services to origami, rather than solely for the BOS. Recipients might be long-serving members of the BOS or other societies, prolific authors or given for other significant services.

No awards were made in 2024.

In Memoriam

The Society would like to remember a well-loved member of the BOS Council, who was, for many members, the "face" of the BOS - Penny Groom, who passed in August 2024. Her funeral was packed with BOS members who wished to say "Goodbye" to someone who worked tirelessly for the Society yet was permanently cheerful. The author particularly notes the assistance she gave him with the Accounts.

A long-standing member, Philip Blencowe also passed and generously left the Society £500, which was placed in the General Funds.

Financial review

The Society's current account balance ended the year 2024 about £9,000 higher than it started, but this is due to some large withdrawals from the CCLA Deposit Account. A total of £30,000 was taken out to cover our outgoings, which included some large costs for Conventions.

The majority of our investments are now held in "Income Units", in the CCLA Charities Investment Account, and are delivering income of around £21,000 annually into the Deposit Account. The £30,000 withdrawal in one year is not sustainable long-term.

The underlying investments also continued to perform relatively well. Growing to £789,935 at the end of 2024 from £771,612 at the beginning, despite the on-going global uncertainty. CCLA have managed to slightly increase the level of income, although their stated aim is to increase in line with CPI inflation + 5%.

The British Origami Society

Trustees Report (continued)

The Trustees report an operating surplus for the 2024 period of £1,426 (2023: deficit of £1,880) of which a surplus of £1,715 (2023: £1,986) was from unrestricted funds and a deficit of £289 (2023: £106) was from restricted funds.

The income from membership subscriptions and general donations was £13,504 (2023: £15,894) and sale of origami books and paper of £4,147 (2023: £1,227) and Gift Aid of £1,331 (2023: £1,305) was a welcome addition. Royalties from Amazon sales gave £420 (2023: £885) and other royalties gave £1,074 (2023: £226). So, the "everyday" income - not counting events such as Conventions - totals £20,476 (2023: £19,537).

The outgoings are considerably more.

The Library Archive Project cost £11,633. This cost is very slightly down on the previous year, which came to £11,745.

The Magazine which is published 6 times a year cost £7,788 (2023: £7,791). This included the cost of software to assist with the layout. The lower outgoing is due to the lower number of members taking the physical magazine.

Insurance, and the cost of the Independent Examiner came to £5,908 (2023: £5,742).

Other Council expenses came to £269 (2023: £241).

Taking these "everyday" activities, they give a total of over £25,598, which compared to the above income of £20,476, is a significant overspend.

The above figures do not include the Conventions.

The Society held two conventions in 2024, the first, in The Minories, Colchester, cost £5,419. A major reason for the cheapness is the fact that attendees had to source their own accommodation and there was no official Special Guest. It was offset by income of £4,585, including takings from Supplies.

Then there was the autumn convention, in Edinburgh. This cost £31,079, and the income was only £20,869. Around £1,000 of the total was the cost of the special guests Francesco Mancini and Tetsuya Gotani, their travel and accommodation in the UK. It should be noted that one of the aims of the Eric Kenneway bequest, (which was the main source of the Society's assets) was to assist the interplay of origami ideas between the UK and abroad, so it can be considered perfectly acceptable that the special guest costs should be covered by income from the investments. But this size of overspend must be reduced in future.

The two conventions in 2024 combined to make a loss of £11,044.

At the end of 2024, the decision was taken to trial the Ticket Tailor system for Convention bookings and thanks to the hard work of Ed Holmes, this was set up in time for the 2025 Spring convention, where (despite a small number of inevitable teething problems) it worked well. The decision was also made to add the Stripe payment system to our income streams, particularly for Membership, Conventions, our Shop and even donations. This appears to be successful and hopefully will help provide a service to some members who had difficulties with PayPal.

The British Origami Society

Trustees Report (continued)

Policy on reserves

Reserves carried forward at the period end total £63,061 (2023: £62,819) for unrestricted general funds, £756,113 (2023: £736,716) for designated funds and £1,248 (2023: £1,537) for restricted funds (Harbin Fund). Reserves are held for future expenditure on the Objects of the Charity. The policy of the Charity is to maintain reserves at a level of at least £100,000 to enable the prudent management of any unforeseen circumstances. The Origami Centre Project will provide some clarity as to how much of the remaining reserves may be required; e.g for purchase, lease, or continued rental of premises for accommodating the Society's library, archive, equipment and carrying out of any other appropriate activities.

At 31 December 2024, £15,088 (2023: £13,373) was held in free reserves, the breakdown of which can be seen below.

Free reserves

	2024	2023
	£	£
Unrestricted funds	819,574	799,535
Less fixed asset investments	(789,936)	(771,612)
Less heritage assets	(14,550)	(14,550)
	<u>15,088</u>	<u>13,373</u>

The British Origami Society

Trustees Report (continued)

Structure, governance and management

Nature of governing document

The British Origami Society is a registered charity operating through a constitution that sets out the management structure of the society, the mechanisms of appointment of the Officers and of the Society (The Council), and their roles and responsibilities. The Constitution was originally drafted at the first meeting of the British Origami Society on Saturday the 28th October 1967. Subsequent amendments have been made to the document to keep it up to date. The Constitution is the guiding document that governs the actions of the Society, a copy of which can be found on the Society's website; www.britishorigami.org.

The Council appointed Ray Bolt (a former Council member) to review the Constitution during 2019-20, to ensure it meets modern standards. This work was completed, and a revised Constitution was presented to, and approved by, the membership at the 2020 AGM. This revision has modernised the language and layout, ensured that it includes policies for GDPR, Privacy, Safeguarding and Child Protection, and Equalities, and clarified some parts of the previous version. Further minor revisions regarding Trustees were added and approved by the membership at the 2022 and 2023 AGMs.

Data Protection

Following the introduction of the GDPR (General Data Protection Regulation) in May 2018, the Society has introduced a Privacy Policy. We will ensure that all personal information supplied to the Society is held securely in accordance with the GDPR. The British Origami Society takes a proactive approach to user privacy and will ensure the necessary steps are taken to protect the privacy of its users, for example in their use of the Society's website, throughout the course of their membership, volunteering, subscription to our mailing list etc. The full version of the Society's Privacy Policy can be found on its website at:

www.britishorigami.info/society/privacy-policy.

This was formally incorporated into the Constitution at the 2020 AGM.

Recruitment and appointment of Trustees

The Council members of the Society are all automatically Trustees of the charity. Additionally, Holding Trustees can be appointed by the Council for copyright and property matters. Currently, Mick Guy is one. David Brill was another, until he resigned. Council members are appointed at the Annual General Meeting on the basis of enthusiasm for and commitment to the objects of the charity and to provide a broad range of skills and expertise to the Board of Trustees (Council). Trustees are elected by the membership to serve terms of one year and are eligible for re-election at the next Annual General Meeting. The President is elected for a term of three years and is not eligible for re-election until another person has served as President. If posts are vacant or the Society requires additional skills or services, the Society may look outside the organisation, e.g., to volunteer websites.

The British Origami Society

Trustees Report (continued)

Induction and training of Trustees

Once appointed, new trustees are fully briefed by the President and/or Chair with regard to:

- their obligations as members of the Board of Trustees, including relevant publications from the Charity Commission;
- relevant documentation regarding the legal framework of the charity, e.g. Constitution;
- relevant financial information as set out in the most recent published annual accounts;
- strategic plans and objectives.
- specific tasks and responsibilities of their role.
- all Trustees are required to complete a Charity Declaration of eligibility and responsibility.

Arrangements for setting key management personnel remuneration

The Trustees consider the Council of the British Origami Society as comprising the key management personnel of the charity in charge of directing and controlling the charity and operating the charity on a day to day basis. All Trustees give their time freely and no trustee remuneration was paid in the year. Expenses were reimbursed in the period to a number of Trustees for travel and other costs as detailed in note 10.

Trustees are required to disclose all relevant interests and register them with the Chair, and in accordance with the charity's policy, withdraw from decisions where a conflict of interest arises.

Organisational structure

Through the constitution the society is governed by an elected Council. The Officers of the Society for 2024 include the following:

- President
- Chair
- General Secretary
- Treasurer
- Librarian
- Magazine Editor
- Publications Officer
- Membership Secretary
- Supplies Officer
- Public Relations (PR) Officer
- Conventions Officer
- Web Officer
- 5 Ordinary members of the Council, plus any co-opted members

The British Origami Society

Trustees Report (continued)

Members of the Council are also Trustees of the Society. The Officers of the Society are formally elected by the membership at the Society's annual general meeting or, appointed by the council within their powers outlined in the constitution.

The responsibilities of the Council include:

- Making decisions and rules to regulate the activities of the Society on behalf of the members subject to the powers laid out in the Constitution of the Society.
- Safeguarding the Society's assets.
- Recommending subscription levels for the categories of membership of the society.
- Notifying members of General Meetings.
- Holding an Annual General Meeting of the members of the Society to appoint Council members, setting subscription levels, approving reports and financial statements prepared by the Council.
- Holding Special General Meetings when appropriate.
- Holding regular meetings of the Council (four times a year) and maintaining records of the proceedings.
- Maintaining the Society's library.
- Issuing awards (e.g. The Sidney French Medal) on behalf of the Society in recognition of distinguished service rendered either to the Society or for the benefit of Origami.

Major risks and management of those risks

The Trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the Charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- the implementation of procedures designed to minimise or manage any potential impact on the Charity should those risks materialise.

The annual report was approved by the Trustees of the charity on 14/9/25 and signed on its behalf by:



Adam Woodhouse
Chairman and Trustee

The British Origami Society

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

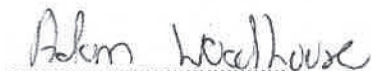
The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees of the charity on 29/09/25 and signed on its behalf by:



Adam Woodhouse
Chairman and trustee

The British Origami Society

Independent Examiner's Report to the trustees of The British Origami Society

I report to the Trustees on my examination of the accounts of The British Origami Society for the year ended 31 December 2024 which are set out on pages 14 to 28.

Responsibilities and basis of report

As the charity's Trustees of The British Origami Society 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 The British Origami Society's accounts carried out under section 145 of the 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 British Origami Society 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 accounting 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.

Milsted Langdon LLP

Tim Lerwill BSc BFP FCA
Milsted Langdon LLP

Freshford House
Redcliffe Way
Bristol
BS1 6NL

Date: 09 October 2025

The British Origami Society

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	1,245	11	1,256	519
Charitable activities	3	45,240	-	45,240	38,832
Investment income	4	21,469	-	21,469	10,844
Other income	5	1,494	-	1,494	1,112
Total Income		<u>69,448</u>	<u>11</u>	<u>69,459</u>	<u>51,307</u>
Expenditure on:					
Raising funds	6	(1,437)	-	(1,437)	(273)
Charitable activities	7	<u>(66,296)</u>	<u>(300)</u>	<u>(66,596)</u>	<u>(52,914)</u>
Total Expenditure		<u>(67,733)</u>	<u>(300)</u>	<u>(68,033)</u>	<u>(53,187)</u>
Net income/(expenditure)		1,715	(289)	1,426	(1,880)
Other recognised gains and losses					
Other gains/(losses)		<u>18,323</u>	<u>-</u>	<u>18,323</u>	<u>71,574</u>
Net movement in funds		20,038	(289)	19,749	69,694
Reconciliation of funds					
Total funds brought forward		<u>799,535</u>	<u>1,537</u>	<u>801,072</u>	<u>731,378</u>
Total funds carried forward	17	<u>819,573</u>	<u>1,248</u>	<u>820,821</u>	<u>801,072</u>

The funds breakdown for 2023 is shown in note 17.

The British Origami Society

(Registration number: 293039)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Library	11	14,550	14,550
Investments	12	789,935	771,612
		<u>804,485</u>	<u>786,162</u>
Current assets			
Stocks	13	2,800	-
Debtors	14	4,490	6,451
Cash at bank and in hand	15	19,286	18,463
		<u>26,576</u>	<u>24,914</u>
Creditors: Amounts falling due within one year	16	<u>(10,240)</u>	<u>(10,004)</u>
Net current assets		<u>16,336</u>	<u>14,910</u>
Net assets		<u>820,821</u>	<u>801,072</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		1,248	1,537
Unrestricted income funds			
Unrestricted funds		<u>819,573</u>	<u>799,535</u>
Total funds	17	<u>820,821</u>	<u>801,072</u>

The financial statements on pages 15 to 29 were approved by the Trustees, and authorised for issue on 15/9/25 and signed on their behalf by:

Adam Woodhouse

Adam Woodhouse
Chairman and trustee

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The British Origami Society meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

As allowed by the Charities SORP (FRS 102) the trustees have opted not to include a statement of cash flows due to the size of the charity.

Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable trust for UK income tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 521 to 536 of the Income Tax Act 2007 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Heritage assets

The Charity holds a collection of origami books within the library archive (where they are preserved and managed) which have historical significance and are maintained principally for their contribution to knowledge and culture.

Heritage assets are recognised at cost less impairment. No depreciation is charged on the heritage assets as they are deemed to have indefinite lives.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Recognition and measurement

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 15. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 17. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	1,245	11	1,256	519
	<u>1,245</u>	<u>11</u>	<u>1,256</u>	<u>519</u>

£1,245 (2023 - £289) of the income above was attributable to unrestricted funds and £11 (2023 - £231) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Membership subscriptions	13,504	13,504	15,894
Gift aid	1,331	1,331	1,422
Sale of origami books and paper	4,147	4,147	1,582
Convention receipts	26,258	26,258	19,934
	<u>45,240</u>	<u>45,240</u>	<u>38,832</u>

£45,240 (2023 - £38,832) of the income above was attributable to unrestricted funds and £Nil (2023 - £Nil) attributed to restricted funds.

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	869	869	689
Other investment income	20,600	20,600	10,155
	<u>21,469</u>	<u>21,469</u>	<u>10,844</u>

All of the above income was attributable to unrestricted funds in 2024 and 2023.

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

5 Other income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Royalties	<u>1,494</u>	<u>1,494</u>	<u>1,112</u>

All of the above income was attributable to unrestricted funds in 2024 and 2023.

6 Expenditure on raising funds

	Direct costs £	Total 2024 £	Total 2023 £
Costs of generating donations and legacies	533	533	225
Costs of trading activities	<u>904</u>	<u>904</u>	<u>48</u>
	<u>1,437</u>	<u>1,437</u>	<u>273</u>

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Marketing and publicity	<u>533</u>	<u>533</u>	<u>225</u>

b) Costs of trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Membership subscriptions	<u>904</u>	<u>904</u>	<u>48</u>
	<u>904</u>	<u>904</u>	<u>48</u>

£1,437 (2023 - £273) of the income above was attributable to unrestricted funds and £Nil (2023 - £Nil) attributable to restricted funds.

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Promote the study & practice of origami	61,226	300	61,526	48,472
Governance costs	5,070	-	5,070	4,442
	<u>66,296</u>	<u>300</u>	<u>66,596</u>	<u>52,914</u>
	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Cost of running conventions	37,698	-	37,698	24,182
Purchases of origami books and paper for resale	1,125	-	1,125	1,853
Magazine production costs	7,788	-	7,788	7,791
Library running costs	11,633	-	11,633	11,745
Finance charges	920	-	920	720
Insurance	1,547	-	1,547	1,540
Website cost	636	-	636	602
Governance costs	-	5,070	5,070	4,442
Other taxes	179	-	179	39
	<u>61,526</u>	<u>5,070</u>	<u>66,596</u>	<u>52,914</u>

£66,296 (2023 - £52,790) of the income above was attributable to unrestricted funds and £300 (2023 - £124) attributable to restricted funds.

Included in the expenditure analysed above, there are governance cost of £5,070 (2023: £4,442) which relate directly to the charitable activities. See note 8 for further details.

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Other fees paid to examiners	3,011	3,011	2,941
Independent Examiner's fee	1,350	1,350	1,260
Other governance costs	709	709	241
	<u>5,070</u>	<u>5,070</u>	<u>4,442</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024	2023
	£	£
Independent Examination fee	1,350	1,260
Other fees paid to examiners	<u>3,011</u>	<u>2,941</u>

10 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year, 13 (2023:7) Trustees were reimbursed expenses totalling £1,663 (2023 - £4,389). Trustees' expenses relate to reimbursements for travel, office supplies, and meeting room costs incurred while attending Trustee meetings.

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

11 Library

	Books £	Total £
Cost		
At 1 January 2024	14,550	14,550
At 31 December 2024	14,550	14,550
Depreciation		
At 31 December 2024	-	-
Net book value		
At 31 December 2024	14,550	14,550

12 Fixed asset investments

	2024 £	2023 £
Other investments	789,935	771,612

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2024	771,612	771,612
Revaluation	18,323	18,323
At 31 December 2024	789,935	789,935
Net book value		
At 31 December 2024	789,935	789,935
At 31 December 2023	771,612	771,612

The Charity holds 127.28 (2023 - 127.28) units in the COIF Charities Investment Fund - Accumulation Units. The units have been valued at the bid rate as at 31 December 2024 totalling £33,171 (2023: £31,565).

The Charity holds 37,291.34 (2023 - 37,291.34) units in the COIF Charities Investment Fund - Income Units. The units have been valued at the bid rate as at 31 December 2024 totalling £756,764 (2023: £740,047).

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

13 Stock

	2024 £	2023 £
Stocks	<u>2,800</u>	<u>-</u>

14 Debtors

	2024 £	2023 £
Prepayments	1,420	454
Other debtors	<u>3,070</u>	<u>5,997</u>
	<u>4,490</u>	<u>6,451</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	58	72
Cash at bank	<u>19,228</u>	<u>18,391</u>
	<u>19,286</u>	<u>18,463</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	4,296	4,092
Deferred income	<u>5,944</u>	<u>5,912</u>
	<u>10,240</u>	<u>10,004</u>

Deferred income relates to subscriptions for membership relating to the next financial year that have been paid in advance 2024 - £5,944 (2023 - £5,911).

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

17 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds					
<i>General</i>					
Unrestricted general funds	62,819	68,375	(67,733)	-	63,461
<i>Designated</i>					
Combined Bequest Fund	736,716	1,074	-	18,323	756,113
Robert Harbin Fund	-	400	-	-	400
	<u>736,716</u>	<u>1,474</u>	<u>-</u>	<u>18,323</u>	<u>756,513</u>
Total unrestricted funds	799,535	69,849	(67,733)	18,323	819,974
Restricted funds					
Robert Harbin Fund	<u>1,537</u>	<u>11</u>	<u>(300)</u>	<u>-</u>	<u>1,248</u>
Total funds	<u>801,072</u>	<u>69,860</u>	<u>(68,033)</u>	<u>18,323</u>	<u>821,222</u>

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
<i>General</i>						
Unrestricted general funds	63,031	50,851	(53,063)	2,000	-	62,819
<i>Designated</i>						
Combined Bequest Fund	664,916	226	-	-	71,574	736,716
Total unrestricted funds	727,947	51,077	(53,063)	2,000	71,574	799,535
Restricted						
Robert Harbin Fund	1,431	230	(124)	-	-	1,537
Total funds	729,378	51,307	(53,187)	2,000	71,574	801,072

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

Robert Harbin Fund

The Robert Harbin Fund is a designated fund for trustees to assign donations which are used to enable members of the Society with particular needs to participate in the Society's activities and events.

Combined Bequest Fund

The Combined Bequest Fund was set up after legacies were received from E Kenneway and R Harbin. Royalties on publications by these authors continue to be received by the Society and are paid into this fund. The Council has decided to allocate income and capital arising from these bequests to the Combined Bequest Fund which can be used at the Charity's discretion.

Robert Harbin Fund

The Robert Harbin Fund is a restricted fund for members' personal donations which are used to enable members of the Society with particular needs to participate in the Society's activities and events.

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Heritage assets	14,550	-	14,550
Fixed asset investments	789,936	-	789,936
Current assets	25,328	1,248	26,576
Current liabilities	(10,240)	-	(10,240)
Total net assets	<u>819,574</u>	<u>1,248</u>	<u>820,822</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Heritage assets	14,550	-	14,550
Fixed asset investments	771,612	-	771,612
Current assets	23,377	1,537	24,914
Current liabilities	(10,004)	-	(10,004)
Total net assets	<u>799,535</u>	<u>1,537</u>	<u>801,072</u>

The British Origami Society

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

19 Related party transactions

During the year, Trustees were reimbursed expenses totalling £1,802 (2023 - £4,389). These comprise the reimbursements of travel and other costs to 14 Trustees and committee members (2023 - 7).

In addition to the above, the following payments should be noted:

A-Up Media

During 2020 it became apparent that the Society website needed changes. For many years the majority of work has been performed by one of our trustees - Nick Robinson. Nick suggested that the Society look for a better solution, with a web site designed by professionals. A specification was drawn up by the Council, with input from Nick Robinson. Tenders were requested from several suppliers, including a web-design company - "A-Up Media" - co-owned by Nick Robinson's son. The Council considers that the tendering process was thorough, and Nick Robinson was excluded from the decision. The final decision was made in March 2021 and a contract was signed with A-Up Media to supply a new web site to the Society's specifications. A-Up Media no longer provides website services to the Society. No payments were made to A-Up Media during the year (2023: £559), and no amounts were owed at 31 December 2024 (2023: £Nil).

ColorTree

The Society offers various publications and other goods to its members and the public through a number of channels, including an arrangement with a company called ColorTree Limited. This is a paper-craft company owned by a Trustee, Nick Griffiths. His online shop has a section entitled "British Origami Shop" and there is a link to it from the Society web-site. In this shop, anyone can buy a selection of the Society's booklets, and Society members can get a 10% discount on the purchase price. Mr Griffiths holds the Society stock for us without charge. During the year the charity paid £3,922 (2023 - £1,213) to ColorTree and received income of £Nil (2023 - £320). At 31 December 2024, £Nil (2023 - £Nil) was owed to ColorTree for charges relating to the sale of origami books and paper. ColorTree has now ceased trading.



Private and Confidential
Milsted Langdon LLP
Freshford House
Redcliffe Way
Bristol
BS1 6NL

9 September 2025

Dear Sirs and Mesdames,

LETTER OF REPRESENTATION

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's financial statements for the year ended 31 December 2024. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2024 audited.
3. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter dated 3 July 2023, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
4. All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
5. All the accounting records and relevant information have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with the Charity Commission.
6. The financial statements are free of material misstatements, including omissions.

Assets and liabilities

7. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
8. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

Accounting estimates

9. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

Legal claims

10. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

Laws and regulations

11. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.

Related parties

12. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

13. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

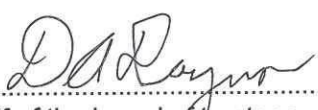
Going concern

14. We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

15. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
16. We confirm that we have made you aware of all legacies and potential legacies that we are aware of since the year end to the date of signing.

Yours faithfully

 (TREASURER)
Signed on behalf of the board of trustees

Date: 9/9/2025