

# SOUTH WEST AREA OF NAFAS

England & Wales · Charity number 296900

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1987-06-02

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 48 Longford Road  
Melksham  
Wiltshire  
SN12 6AU

**Phone** 07484817322

**Email** [Secretarysouthwestareaofnafas@gmail.com](mailto:Secretarysouthwestareaofnafas@gmail.com)

**Website** [www.flowerssouthwest.com/](http://www.flowerssouthwest.com/)

## Activities

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**Objects:** TO ADVANCE PUBLIC EDUCATION IN THE ART OF FLOWER ARRANGING AND RELATED SUBJECTS IN SOMERSET, AVON AND WILTSHIRE AND TO FURTHER ANY OTHER CHARITABLE PURPOSE OR PURPOSES.

**Activities:** South West Area branch of the National Association of Flower Arrangement Societies

## Classification

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- **How:** Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

## Geography

- **Area of benefit:** SOMERSET, AVON AND WILTSHIRE
- Bath And North East Somerset
- Bristol City
- North Somerset
- Somerset
- South Gloucestershire
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£30,671	£36,784	-	-
2024-08-31	£35,679	£31,637	-	-
2023-08-31	£32,372	£29,972	-	-
2022-08-31	£31,376	£33,086	-	-
2021-08-31	£7,775	£21,984	-	-

## Trustees

Name	Role	Appointed
<b>Denise Elaine Bright</b>	Chair	2022-11-26
CORAL DOROTHY GARDINER		2018-06-08
Janet Willsmer		2024-06-21
Susan Mary Spurrier		2021-11-27

**SOUTH WEST AREA OF NAFAS**

England & Wales - Charity number 296900

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# Accounts

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Charity number: 296900

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**South West Area of NAFAS**

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**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/08/2025**

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**Prepared By:**

Charlton Baker Limited

7-7c Snuff Street

Devizes

SN10 1DU

Charity number: 296900

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**South West Area of NAFAS**

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**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/08/2025**

**TRUSTEES**

Mrs Coral Gardiner

Mrs Susan Spurrier

Ms Denise Bright

Mrs Janet Willsmer

**REGISTERED OFFICE**

48 Longford Road

Melksham

Wiltshire

SN12 6AU

**CHARITY NUMBER**

296900

**INDEPENDENT EXAMINER**

Charlton Baker (Melksham) Limited

1st Floor, Mitsubishi Building

Western Way

Melksham

Wiltshire

SN12 8BY

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**South West Area of NAFAS**

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**South West Area of NAFAS**

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31/08/2025**

The trustees present their report with the financial statements of the charity for the year ended 31/08/2025. The Charity has opted to prepare its accounts using the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102) and follow the Statement of Recommended Practice (SORP).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

296900

**Principal Address**

48 Longford Road  
Melksham  
Wiltshire  
SN12 6AU

**Trustees**

Mrs Coral Gardiner – Vice Chairperson  
Mrs Susan Spurrier - Treasurer  
Ms Denise Bright - Chairperson  
Mrs Janet Willsmer – Area Secretary

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity

**Risk Management**

The trustees have a duty to identify and review the risks to which the charity exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Trustee selection**

Trustees are appointed by the existing trustees. EXPAND on this

Trustee vacancy advertised

Nominations received

Existing trustees then vote on nominations

Trustee meetings held monthly

Deputy chairman is nominated by individual members

Deputy chairman is appointed with the expectation that they will become Chairman after two years.

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**South West Area of NAFAS**

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**FINANCIAL REVIEW**

The accounts have been prepared on the assumption that the charitable company is able to continue as a going concern. The charity holds unrestricted general reserve of £40,588 (2024 : £46,701). Therefore, the trustees are satisfied that the charity is in a position to continue.

**ACHIEVEMENT AND PERFORMANCE**

The trustees are happy to report that 2024/2025 has been another successful year. The South West Area of NAFAS has currently 34 clubs with 1309 members with a number of clubs now recruiting more members, this includes 37 honorary members, 3 National Associates of Honour and 2 Associates of Merit but sadly still no Junior members.

This year is our 70<sup>th</sup> Anniversary year, which is a big achievement for the area, we are only the second area out of all 21 areas of NAFAS that have achieved this to date. We completed Malvern Spring Show, and the team were awarded a gold award which was very well deserved giving us a better profile for the area.

We held our area show on 4<sup>th</sup> and 5<sup>th</sup> July with record entries for competitor's and visitors, we had a great number of other area chairmen visit our show which they all enjoyed. All commented on the very high standard of designs in the show. The workshops and demonstrations were very well received by all.

In August, our President Michael Bowyer ran a demonstration workshop day on 9<sup>th</sup> August on non-foam arrangements with 4 teaching demonstrators, this was a very interesting and enjoyable day the teaching part went down very well with record attendance and members learnt a lot of good techniques on non-foam arrangements.

All our clubs arrange workshop and demonstrations through out the year for all their members, most clubs have 10 meetings a year while some meet every month.

I would like to thank all members in our area for supporting the South West from area committee to individual clubs who all helps to increase our floral knowledge by way of teaching, and demonstrating which increase the are of flower arranging, through out the whole of NAFAS the South West Area has a very high reputation for excellence.

.....  
Ms Denise Bright  
Trustee  
Date:

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**South West Area of NAFAS**

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**INDEPENDENT EXAMINER'S STATEMENT  
FOR THE YEAR ENDED 31/08/2025**

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

I report to the Trustees on my examination of the accounts for the above Charity for the year ended 31/08/2025. An Audit is not required for this charity.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the Charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (The Act). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINERS STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS STATEMENT**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charity number: 296900

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**South West Area of NAFAS**

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.....  
Date:

A Letchumanan FMAAT ATT

On behalf of Charlton Baker (Melksham) Limited

1st Floor, Mitsubishi Building

Western Way

Melksham

Wiltshire

SN12 8BY

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 South West Area of NAFAS
 

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 STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE YEAR ENDED 31/08/2025

	<b>Note</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income from:</b>					
Charitable activities		30,167	-	30,167	35,206
Investments		504	-	504	473
<b>Total Income</b>		<b>30,671</b>	<b>-</b>	<b>30,671</b>	<b>35,679</b>
<b>Expenditure on:</b>					
Charitable activities	7	36,784	-	36,784	31,637
<b>Total Expenditure</b>		<b>36,784</b>	<b>-</b>	<b>36,784</b>	<b>31,637</b>
<b>Net Income</b>		<b>(6,114)</b>	<b>-</b>	<b>(6,114)</b>	<b>4,042</b>
<b>Net movement in funds</b>		<b>(6,114)</b>	<b>-</b>	<b>(6,114)</b>	<b>4,042</b>
Total funds brought forward		46,701	1,522	48,223	44,181
<b>Net funds carried forward</b>		<b>40,589</b>	<b>1,522</b>	<b>42,111</b>	<b>48,223</b>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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**South West Area of NAFAS**

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**BALANCE SHEET AS AT 31/08/2025**

	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	4	344	382
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	5	687	674
Cash at bank and in hand		45,526	53,398
		<u>46,213</u>	<u>54,072</u>
<b>CREDITORS: Amounts falling due within one year</b>	6	2,385	6,231
<b>NET CURRENT ASSETS</b>		<u>43,828</u>	<u>47,841</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>44,172</u>	<u>48,223</u>
<b>FUNDS OF THE CHARITY</b>			
	7		
General Fund		42,111	46,162
Restricted Fund		1,522	1,522
Legacy Fund		539	539
<b>Total Funds</b>		<u>44,172</u>	<u>48,223</u>

**Approved by the board of trustees and signed on their behalf by**

For the year ending 31 August 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements

These financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies regime.

These financial statements were approved by the board of Trustees and authorised on ....., and are signed on behalf of the board by:

.....  
**Ms Denise Bright**  
 Trustee  
 Date:

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**South West Area of NAFAS**

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**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31/08/2025**

**1. General Information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and registered charity in England and Wales. The address of the registered office is 48, Longford Road, Melksham, Wiltshire SN12 6AU

**2. ACCOUNTING POLICIES**

**Basis of Preparation**

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 South West Area of NAFAS meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

**Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the Trustees have considered whether on applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement has been required in making the transition to FRS 102 and the Charities SORP FRS 102.

**Preparation of accounts on a going concern basis**

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserve levels and future plans give the Trustees confidence the Charity remains a going concern for the foreseeable future.

**Income recognition**

All income is recognised once the charity has entitlement to income, it is probable that income will be received, and the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP.

**Income from charitable activities**

Income from charitable activities is recognised as earned as the related services are provided. Income from other trading activities is recognised as earned as the related goods are provided.

**Investment income**

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**South West Area of NAFAS**

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Investment income is recognised on a receivable basis once the amounts can be measured reliably.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

**Fixed assets**

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets.

Furniture and fittings - 10% on reducing balance

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Funds**

Unrestricted funds are donations and other income receivable or generated for the objects of the charity.

Designated funds are restricted funds earmarked by the trustees for particular purposes.

**3. EMPLOYEES**

	<b>2025</b>	<i>2024</i>
	<b>No.</b>	<b>No.</b>
Average number of employees	-	-

**4. TANGIBLE FIXED ASSETS**

	<b>Fixtures and Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 01/09/2024	2,296	2,296
At 31/08/2025	2,296	2,296
<b>Depreciation</b>		
At 01/09/2024	1,914	1,914
For the year	38	38

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**South West Area of NAFAS**


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At 31/08/2025	1,952	1,952
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**Net Book Amounts**

At 31/08/2025	344	344
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At 31/08/2024	382	382
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**5. DEBTORS**

	2025	2024
	£	£
Trade debtors	382	382
Other debtors	305	292
	<u>687</u>	<u>674</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade creditors	1,587	2,654
Other creditors	798	3,577
	<u>3,452</u>	<u>6,231</u>

**Expenses****7. FUNDS OF THE CHARITY**

	2025	2024
	Brought forward	Carried forward
	£	£
Flower Arranger Magazine	7,358	4,785
Area News	4,899	3,005
AGM and Christmas General Fund	46,162	298
Education Days Restricted Fund	1,522	2,249
Residents Day	539	955
<b>Total Funds</b>	<u>48,223</u>	<u>44,172</u>
Judges Training	35,671	37,850
Non-Area Competition	1,102	971
Accountancy Fees	798	780
Insurance	796	683
Postage	21	10
Sundry Expenses	533	334
Out of Pocket Allowances	1,057	2,194
Travel	1,390	515
Printing & Stationery	424	1,578
Hire of Halls	979	1,309
Storage	624	624
Teaching Courses	949	1,049
Affiliation Fees	10,080	9,818
Depreciation of Fixed Assets	38	43
<b>Total</b>	<b>36,784</b>	<b>31,637</b>

**SOUTH WEST AREA OF NAFAS**

England & Wales - Charity number 296900

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# Accounts

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South West Area of NAFAS

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REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31/08/2024

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**Prepared By:**

Charlton Baker  
1st Floor, Mitsubishi Building  
Western Way  
Melksham  
Wiltshire  
SN12 8BY

Charity number: 296900

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**South West Area of NAFAS**

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**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/08/2024**

**TRUSTEES**

Mr Michael Bowyer

Mrs Coral Gardiner

Mrs Pam Whitcomb

Mrs Susan Spurrier

Ms Denise Bright

Mrs Janet Willsmer

**REGISTERED OFFICE**

48 Longford Road

Melksham

Wiltshire

SN12 6AU

**CHARITY NUMBER**

296900

**INDEPENDENT EXAMINER**

Charlton Baker

1st Floor, Mitsubishi Building

Western Way

Melksham

Wiltshire

SN12 8BY

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**South West Area of NAFAS**

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**South West Area of NAFAS**

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**FOR THE YEAR ENDED 31/08/2024**

**TRUSTEES' REPORT**

The trustees present their report with the financial statements of the charity for the year ended 31/08/2024 . The Charity has opted to prepare its accounts using the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102) and follow the Statement of Recommended Practice (SORP).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity Number**

296900

**Principal Address**

48 Longford Road  
Melksham  
Wiltshire  
SN12 6AU

**Trustees**

Mr Michael Bowyer - President  
Mrs Coral Gardiner - Chairman  
Mrs Pam Whitcomb - Area Secretary (Resigned 22.06.2024)  
Mrs Susan Spurrier - Treasurer  
Ms Denise Bright - Vice Chairman  
Mrs Janet Willsmer - Area Secretary (Appointment to be ratified 16.11.2024)

**STRUCTURE GOVERNANCE AND MANAGEMENT**

**Governing Document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity

**Risk Management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Trustee selection**

Trustees are appointed by the existing trustees.

**ACHIEVEMENT AND PERFORMANCE**

The trustees are happy to report that 2023/2024 has been another successful year. The South West Area of NAFAS has currently 34 clubs with 1309 members , which includes 37 honorary members, 3 National Associates of Honour and 2 Associates of Merit but sadly still no Junior members.

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**South West Area of NAFAS**

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**FOR THE YEAR ENDED 31/08/2024**

**TRUSTEES' REPORT**

This year has been another fabulous year for the South West Area. We started in the Spring with two teams competing at Harrogate Spring Show and the Three Counties Show in Malvern both of which were good opportunities to raise the profile of the area.

We held our Area Day in Bristol at Gloucester County Cricket ground which was a stunning venue. We had members from all corners of the area. It was very well attended with mini competitions for members to enter. We had a chocolate Tombola. We ran a live imposed class pitting some of the South West Area demonstrators against each other, which was commented on by Sally Taylor, who was very entertaining. In the afternoon we had a brilliant demonstration from Ian Lloyd.

We have had opportunities to train on area education days which were well attended.

Jo Jacobs was very brave to take on the new NAFAS certificated course. We were very grateful to Jo for teaching the first module to a group who have yet to hear if they were successful. It was a tremendous amount of work for just one module and we have yet to decide if we are going to do another module.

We are looking forward to the autumn season when Michael Bowyer will be running the President's Workshops in four venues in the area.

The trustees would like to thank all our South West Area members for their continued support and promotion of NAFAS.

.....  
Mrs Coral Gardiner

Trustee

Date:

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**South West Area of NAFAS**

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**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31/08/2024**

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

I report to the Trustees on my examination of the accounts for the above Charity for the year ended 31/08/2024. An Audit is not required for this charity.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the Charity's Trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (The Act). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINERS STATEMENT**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**INDEPENDENT EXAMINERS STATEMENT**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records,

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Date:

Charlton Baker

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**South West Area of NAFAS**

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**Statement of Financial Activities  
for the year ended 31/08/2024**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
	£	£	£	£
<b>Income</b>				
Income from generated funds				
Income from charitable activities	20,860	-	20,860	20,144
Income from Investments	473	-	473	124
Other income	14,346	-	14,346	12,104
<b>Total Income and endowments</b>	<b>35,679</b>	<b>-</b>	<b>35,679</b>	<b>32,372</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	31,637	-	31,637	29,972
<b>Total Expenses</b>	<b>31,637</b>	<b>-</b>	<b>31,637</b>	<b>29,972</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>4,042</b>	<b>-</b>	<b>4,042</b>	<b>2,400</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>4,042</b>	<b>-</b>	<b>4,042</b>	<b>2,400</b>
Total funds brought forward	42,659	1,522	44,181	41,781
<b>Net funds carried forward</b>	<b>46,701</b>	<b>1,522</b>	<b>48,223</b>	<b>44,181</b>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

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**South West Area of NAFAS**

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**BALANCE SHEET AT 31/08/2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	3	382	425
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	4	674	382
Cash at bank and in hand		<u>53,398</u>	<u>46,765</u>
		54,072	47,147
<b>CREDITORS: Amounts falling due within one year</b>	5	<u>6,231</u>	<u>3,391</u>
<b>NET CURRENT ASSETS</b>		<u>47,841</u>	<u>43,756</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>48,223</u>	<u>44,181</u>
<b>FUNDS OF THE CHARITY</b>			
	7		
General Fund		46,162	42,120
Restricted Fund		1,522	1,522
Legacy Fund		<u>539</u>	<u>539</u>
<b>Total Funds</b>		<u>48,223</u>	<u>44,181</u>

**Approved by the board of trustees and signed on their behalf by**

.....  
 Mrs Coral Gardiner  
 Trustee  
 Date:

---

**South West Area of NAFAS**

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**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/08/2024**

**1. ACCOUNTING POLICIES**

**Basis of Preparation**

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 2015) – (Charities SORP (FRS 102)).

The South West Area of NAFAS meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

**Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement has been required in making the transition to FRS 102 and the Charities SORP FRS 102.

**Preparation of accounts on a going concern basis**

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserve levels and future plans give the Trustees confidence the Charity remains a going concern for the foreseeable future.

**Income recognition**

All income is recognised once the charity has entitlement to income, it is probable that income will be received, and the monetary value can be measured with sufficient reliability.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP.

**Donations and legacies**

Donations and gifts included in full in the Statement of Financial Activities when there is entitlement, probability or receipt and the amount of income receivable can be measured reliably.

**Donated Goods**

Donated goods are measured at fair value unless impractical to do so.

**Income from charitable activities**

Income from charitable activities is recognised as earned as the related services are provided. Income from other trading activities is recognised as earned as the related goods are provided.

**Investment income**

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

Charity number: 296900

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

**Fixed assets**

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets.

Furniture and fittings 10% on reducing balances

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Funds**

Unrestricted funds are donations and other income receivable or generated for the objects of the charity. Designated funds are restricted funds earmarked by the trustees for particular purposes.

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**South West Area of NAFAS**

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**2. EMPLOYEES**

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	-	-

**3. TANGIBLE FIXED ASSETS**

	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<b>Cost</b>		
At 01/09/2023	2,296	2,296
At 31/08/2024	<u>2,296</u>	<u>2,296</u>
<b>Depreciation</b>		
At 01/09/2023	1,871	1,871
For the year	<u>43</u>	<u>43</u>
At 31/08/2024	<u>1,914</u>	<u>1,914</u>
<b>Net Book Amounts</b>		
At 31/08/2024	<u>382</u>	<u>382</u>
At 31/08/2023	<u>425</u>	<u>425</u>

**4. DEBTORS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Trade debtors	382	382
Other debtors	<u>292</u>	<u>-</u>
	<u>674</u>	<u>382</u>

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**South West Area of NAFAS**

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**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,654	1,335
Other creditors	<u>3,577</u>	<u>2,056</u>
	<u><u>6,231</u></u>	<u><u>3,391</u></u>

**6. LIMITED BY GUARANTEE**

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/08/2024 there were members.

**7. FUNDS OF THE CHARITY**

	<b>Brought forward £</b>	<b>Incoming resources £</b>	<b>Outgoing resources £</b>	<b>Transfers £</b>	<b>Carried forward £</b>
General Fund	<u>42,120</u>	<u>35,679</u>	<u>31,637</u>		<u>46,162</u>
Restricted Fund	1,522				1,522
Legacy Fund	539				539
<b>Total Funds</b>	<u><u>44,181</u></u>	<u><u>35,679</u></u>	<u><u>31,637</u></u>		<u><u>48,223</u></u>

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**South West Area of NAFAS**

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	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
<b>Incoming resources from generated funds</b>		
	<u>14,346</u>	<u>12,104</u>
	<u>473</u>	<u>124</u>
	<u>20,860</u>	<u>20,144</u>
	<u>35,679</u>	<u>32,372</u>

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**South West Area of NAFAS**

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	2024	2023
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
Resources Expended Charitable Activities	-	17,328
Flower Arranger Magazine	4,785	-
Area News	3,005	-
AGM and Christmas	298	-
Education Days	2,249	-
President's Day	955	-
Judges' Training	437	-
Non-Area Competitions	971	-
Accountancy fees	780	-
Insurance	683	-
Postage	10	-
Sundry expenses	334	4,350
Out of Pocket Allowances	2,194	-
Travel	515	-
Printing & Stationary	1,578	-
Hire of Halls	1,309	-
Storage	624	-
	<u>20,727</u>	<u>21,678</u>
 <b>Governance Costs</b>		
Teaching Courses	1,049	-
Affiliation Fees	9,818	8,294
Depreciation of fixed assets	43	-
	<u>10,910</u>	<u>8,294</u>
	<u>31,637</u>	<u>29,972</u>

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**SOUTH WEST AREA OF NAFAS**

England & Wales - Charity number 296900

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# Accounts

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Registered Charity Number:296900

## **SOUTH WEST AREA OF NAFAS**

REPORT OF THE TRUSTEES  
AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 1 SEPTEMBER 2022 - 31 AUGUST 2023

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 AUGUST 2023**

The Trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The Charity has opted to prepare its accounts using the Financial Reporting Standards applicable in the UK and the Republic of Ireland (FRS102) and follow the charities SORP (FRS 102).

**Reference and Administrative Details**

Registered Charity Number: 296900

**Principal Address:**

Leaffield Way Business Park  
23 Leaffield Way  
Corsham  
Wilts  
SN13 9RS

**Trustees:**

Mrs Coral Gardiner Chairman  
Mrs Denise Bright Vice Chairman  
Mrs Susan Spurrier Treasurer  
Mrs Pamela Wittcomb Area Secretary

**Independent Examiner:**

Jahanzab Arshad (FCCA)  
Easy Accounts and Tax Ltd  
Chartered Certified Accountants and Business Advisors  
Ascot Court  
White Horse Business Park  
Trowbridge  
BA14 0XA

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

### **Risk management**

The Trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **Trustee selection**

Trustees are appointed by the existing trustees

### **Achievement and performance**

The trustees are pleased to report 2022/23 has been a successful year. The southwest area of NAFAS currently have 34 clubs with 1351 members 37 Honorary members 3 National associates of honour 2 associates of merit and 0 junior members.

Activities through the year have been quite varied, The First ever South West area competitions to be held in a grain store took place at North Hill Farm Tunley over three days on April although this was a bit of a challenge to have the venue ready for staging on the Thursday the area chairman's family and friends together with the show committee pulled out all the stops and the shed proved to be a superb venue to stage our competitions and whether our members were inspired by the titles in Sally's clever schedule or just curious to see how a show in a shed would work we had a record number of entries. The standard of the exhibits was exceptional, and it gave the two national judges Debbie Wadge and Daphne Furneaux a very hard full days work to judge and comment on all the designs. We had mini tutorials throughout the event and short demonstrations by our own area demonstrators which took place on a bale trailer with the audience sat on bales of straw. One thing we couldn't change was the weather and being undercover was fine, but it was very cold. The event was well supported by members of the southwest area and local people who are now aware of NAFAS and the amazing things you can do with flowers. Feedback from the event has all been very positive.

In May the national show was held at Gloucester cathedral. A team from Devizes flower club represented the area and constructed a fabulous exhibit entitled on the shoulder of giants the competition was a very high standard to come away with a very highly commended was an excellent result. Individual exhibits from the area achieved a high standard and the southwest area was well represented and were there in force to view the show. Many coaches full of members attended the florilegium.

Whilst Numbers in the area are not reducing many efforts of clubs to raise their profile by holding flower festivals and other events. Two of our area clubs are celebrating 70 years this year which is a tremendous achievement.

Training and Refresher days continue to be held for demonstrators, teachers and judges either within our area or together with nearby areas. Education days continue to be well supported and give our members the opportunity to enhance their skills and designs by learning new techniques.

The new initiative by our area president to add more workshops and therefore attract new people to the joy of flower arranging has been a great success the seasonal designs in the four corners of the area has made it more accessible to all. We hope to continue the extra workshop opportunities as our next president takes over in November.

The area secretary has been a true asset to the trustees I can honestly say we wouldn't have been able to achieve what we have without Pam, and we are very grateful to her for extending her term in office

Finally, the trustees would like to thank every member of our area for their continued support and dedication bringing floral art to the attention of the public and their efforts to attract new members.

.....  
**Mrs Coral Gardiner, Area Chairman**

.....  
**Date**

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

I report to the Trustees on my examination of the accounts for the above Charity for the year ended 31 August 2023.

### **Respective responsibilities of trustees and examiner**

As the Charity's Trustees, 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 Charity's 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.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of 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 in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention in connection with the examination which gives me cause to believe that in any material aspect:

- The accounting records were not kept in accordance with Section 130 of the Charities Act 2011; or

- The accounts did not accord with the accounting records.

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.

**Jahanzab Arshad (FCCA)**

Chartered Certified Accountant

Date:10/10/2023

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023**

Incoming Resources		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 31.08.23	Total Funds 31.08.22
	Notes	£	£	£	£	£
Charitable activities		20,144			20,144	20,339
Donations and legacies		-			-	-
Investment Income		124			124	4
Other incoming resources		12,104			12,104	11,033
<b>Total Income</b>		<b>32,372</b>			<b>32,372</b>	<b>31,376</b>
<b>Resources Expended</b>						
Charitable Activities		8,294			8,294	8,491
Fundraising and Publicity		17,328			17,328	20,956
Administration Expenses		4,350			4,350	3,639
<b>Total Expenditure</b>		<b>29,972</b>			<b>29,972</b>	<b>33,086</b>
<b>Net Incoming/(Outgoing)</b>		<b>2,400</b>			<b>2,400</b>	<b>(1,710)</b>

<b>Transfers between Funds</b>		-	-	-	-	-
<b>Reconciliation of Funds</b>		-	-	-	-	-
Funds Brought Forward as at 1 September 2022		39,720	539	1,522	41,781	43,491
Funds Carried Forward as at 31 August 2023		42,120	539	1,522	44,181	41,781

**BALANCE SHEET AS AT 31 AUGUST**

			<b>Total Funds 31.08.23</b>	<b>Total Funds 31.08.22</b>
			<b>£</b>	<b>£</b>
<b>Fixed Assets</b>				
Tangible Assets			425	478
<b>Current Assets</b>				
Stock				
Debtors			382	382
Cash at Bank			46,765	44,313
<b>Total</b>			<b>47,147</b>	<b>44,695</b>
<b>Creditors: Amounts falling due within one year</b>			(3,391)	(3,391)
Net Current Assets			43,756	41,303
Net Assets			<b>44,181</b>	<b>41,781</b>
<b>Funds of the Charity</b>				
General Fund			42,120	39,720
Restricted Fund			1,522	1,522
Legacy Fund			539	539
<b>Total Funds</b>			<b>£44,181</b>	<b>£41,781</b>

.....  
**Mrs Coral Gardiner, Area Chairman**

.....  
**Date**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022**

### **ACCOUNTING POLICIES**

#### **Basis of Preparation**

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The South West Area of NAFAS meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### **Reconciliation with previous Generally Accepted Accounting Practice**

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatement has been required in making the transition to FRS 102 and the Charities SORP FRS 102.

#### **Preparation of accounts on a going concern basis**

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

The review of our financial position, reserve levels and future plans gives the Trustees confidence the Charity remains a going concern for the foreseeable future.

### **Income recognition**

All income is recognised once the charity has entitlement to income, it is probable that income will be received, and the monetary value can be measured with sufficient reliability.

### **Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP.

### **Donations and legacies**

Donations and gifts are included in full in the Statement of Financial Activities when there is entitlement, probability or receipt and the amount of income receivable can be measured reliably.

### **Donated goods**

Donated goods are measured at fair value unless impractical to do so.

### **Income from charitable activities**

Income from charitable activities is recognised as earned as the related services are provided. Income from other trading activities is recognised as earned as the related goods are provided.

### **Investment income**

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

## **Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## **Fixed assets**

Depreciation is provided to write off the cost, less estimated residual values, of all fixed assets.

Furniture and fittings 10% on reducing balances.

## **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## **Funds**

Unrestricted funds are donations and other income receivable or generated for the objects of the charity. Designated funds are restricted funds earmarked by the trustees for particular purposes.

## **Tax**

The charity is exempt from tax as all its income is charitable and is applied for charitable purpose.