

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
Ascort 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.

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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
Total Income		32,372			32,372	31,376
Resources Expended						
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
Total Expenditure		29,972			29,972	33,086
Net Incoming/(Outgoing)		2,400			2,400	(1,710)

Transfers between Funds		-	-	-	-	-
Reconciliation of Funds		-	-	-	-	-
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

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

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Mrs Coral Gardiner, Area Chairman

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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.