
South West Area of NAFAS

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31/08/2024

Prepared By:

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South West Area of NAFAS

**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
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South West Area of NAFAS

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South West Area of NAFAS

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.

South West Area of NAFAS

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:

South West Area of NAFAS

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

South West Area of NAFAS

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

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Income				
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
Total Income and endowments	35,679	-	35,679	32,372
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	31,637	-	31,637	29,972
Total Expenses	31,637	-	31,637	29,972
Net gains on investments				
Net Income	4,042	-	4,042	2,400
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	4,042	-	4,042	2,400
Total funds brought forward	42,659	1,522	44,181	41,781
Net funds carried forward	46,701	1,522	48,223	44,181

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

South West Area of NAFAS

BALANCE SHEET AT 31/08/2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	3	382	425
CURRENT ASSETS			
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
CREDITORS: Amounts falling due within one year	5	<u>6,231</u>	<u>3,391</u>
NET CURRENT ASSETS		<u>47,841</u>	<u>43,756</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,223</u>	<u>44,181</u>
FUNDS OF THE CHARITY			
	7		
General Fund		46,162	42,120
Restricted Fund		1,522	1,522
Legacy Fund		<u>539</u>	<u>539</u>
Total Funds		<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

**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.

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
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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.

South West Area of NAFAS

2. EMPLOYEES

	2024	2023
	No.	No.
Average number of employees	-	-

3. TANGIBLE FIXED ASSETS

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

4. DEBTORS

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	382	382
Other debtors	292	-
	674	382

South West Area of NAFAS

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
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

	Brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Carried forward £
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
Total Funds	<u><u>44,181</u></u>	<u><u>35,679</u></u>	<u><u>31,637</u></u>		<u><u>48,223</u></u>

South West Area of NAFAS		
	2024	2023
	£	£
Incoming resources		
Incoming resources from generated funds		
	<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>

South West Area of NAFAS

	2024	2023
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
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>
 Governance Costs		
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>
