

Charity number: 296900

South West Area of NAFAS

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

Prepared By:

Charlton Baker Limited

7-7c Snuff Street

Devizes

SN10 1DU

South West Area of NAFAS

**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

South West Area of NAFAS

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South West Area of NAFAS

**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.

South West Area of NAFAS

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 70th 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 4th and 5th 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 9th 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:

South West Area of NAFAS

**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.

South West Area of NAFAS

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Date:

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On behalf of Charlton Baker (Melksham) Limited

1st Floor, Mitsubishi Building

Western Way

Melksham

Wiltshire

SN12 8BY

South West Area of NAFAS

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

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

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 AS AT 31/08/2025

	Notes	2025	2024
		£	£
FIXED ASSETS			
Tangible assets	4	344	382
CURRENT ASSETS			
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>
CREDITORS: Amounts falling due within one year	6	2,385	6,231
NET CURRENT ASSETS		43,828	47,841
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>44,172</u>	<u>48,223</u>
FUNDS OF THE CHARITY	7		
General Fund		42,111	46,162
Restricted Fund		1,522	1,522
Legacy Fund		539	539
Total Funds		<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:

South West Area of NAFAS

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 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.

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

South West Area of NAFAS

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

	2025	2024
	No.	No.
Average number of employees	-	-

4. TANGIBLE FIXED ASSETS

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

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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 Brought forward £	2025 Incoming resources £	2025 Outgoing resources £	2025 Transfers £	2025 Carried forward £
Flower Arranger Magazine		7,358		4,785	
Area News		4,830		3,005	
AGM and Christmas General Fund	46,162	917	36,784	298	42,111
Education Days Restricted Fund	1,522	1,246		2,249	1,522
President's Day	539	3,584		955	539
Total Funds	<u>48,223</u>	<u>30,671</u>	<u>37,850</u>	<u>437</u>	<u>44,172</u>
Judges Training		35			
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	
Total		36,784		31,637	