Charity registration number: 293039

The British Origami Society

Annual Report and Financial Statements

for the Year Ended 31 December 2025

The British Origami Society

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The British Origami Society

Reference and Administrative Details

Chairman	Adam Woodhouse, Chair
Trustees	Russell Wood, General Officer
	Stephanie Moore, General secretary
	Adam Woodhouse, Chair
	David Raynor, Treasurer
	Stephen Hill, Magazine Editor
	Paul Hanson, Publications Officer
	Nick Griffiths, Supplies Officer
	Mick Guy, Copyright Advisor
	Bridie Begbie (Resigned 31 December 2025), General Officer
	James Simon, elected President
	Hugh McElveen (Resigned 31 December 2025), General Officer
	Brendan Plumb, Public Relations & Marketing Officer
	Zulay Sayalero, General Officer
	Philip Edwin Swinbank, Membership Secretary
	Joseph William Frank Munro, Web Officer
	Martin John Quinn, General Officer
	Claire Joanne Faulkes, General Officer
	Anthony Robert O'Hare, Conventions Officer
	Neil Warren (Appointed 19 October 2025), Magazine Editor

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 2025 were:

Mick Guy
Dave Venables
Ray Bolt
Dave Brill

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

Trustees Report (continued)

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2025.

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 2025, in Spring and Autumn. The Spring convention was held at Kents Hill Park Conference Centre in Milton Keynes, a familiar venue, with special guests Evan Zodl from the USA, and Robin Glynn of the UK. The Autumn convention was held at the University of Essex, Colchester, with special guest Tomoko Fuse from Japan. There was additionally a well-attended public exhibition at The Minories in Colchester - where the BOS Library is situated, which attracted exhibitors from all over the world.

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.

Plans for future conventions were made for York, in April 2026, staying at Bootham School, and Nottingham University in September 2026. Additionally, a deposit was made for September 2027, for a 3-day convention to celebrate the 60th anniversary of the BOS, at the East Midlands Conference Centre.

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, 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.

Annual General Meeting

Our Annual General Meeting was held online, in October, via Zoom.

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

- Joseph Munro - Librarian (was Web Officer)
- Tony O'Hare - Public Relations (was Conventions Officer)
- Stephen Hill - Web Officer (was Magazine Editor)
- Neil Warren - Magazine Editor
- Nick Griffiths - General Officer (was Supplies Officer)
- Brendan Plumb - General Officer (was Public Releations)
- Russell Wood - General 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 Supplies Officer is now vacant. Conventions Officer is also vacant, although Ed Holmes is performing much of that role as a volunteer. Bridie Begbie and Hugh McElveen resigned at the AGM.

It is hoped to reorganise the structure of the Council, to have a smaller number of Trustees to bring the Council more into line with best practices. Each would have a team of volunteers reporting to them. This requires a change to the Constitution, which is hoped to be brought to the 2026 AGM for ratification.

Library & Archive

Work continued at pace in 2025 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 Minories gave us space to actually display some works and also to be able to hold meetings and public events. They were pleased to host an origami exhibition there in September. Since then, the Minories have decided that the BOS is not the best fit for their business model, and we have agreed that we will downsize our space and look to move elsewhere in 2027, so the Library and Archive project now has a new deadline.

Supplies

The Society still holds a lot of stock obtained when our former supplies partner Colortree Ltd ceased 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. While a lot of the popular materials have been sold, there is still a large stock. Additionally, a source of specialised papers is being sought.

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 2025 several other BOS publications were re-mastered and re-issued, including a number of historical Model Collections.

Magazine

The editor, Stephen Hill, had to stand down and production of the magazine was taken over initially by Nick Robinson, and then by a new volunteer, Neil Warren, who was formally elected to the Editor role at the AGM.

The magazine continues to be one of the key benefits of being a British Origami Society member as well as one of the main channels for the Society to promote origami and the specific activities that the Society supports. It is published 6 times a year and is available in printed form and as a downloadable e-booklet available for members to download from the BOS Website. The magazine continues to include instructions for models (both new and old), various regular articles and adhoc submissions by members. Recent innovations have included the use of QR codes, a bulletin board page and multi-page gallery style collections of photographs from key events such as conventions.

Membership

Outreach

Members have taught origami around the country, for example Stephanie Moore at her local over 50's festival in Sussex; Tony O'Hare and others at "U3A" courses; Yen Yang Co taught in prison; and many other members gave tuition at their local fetes, Scout groups, WIs, etc.

Zulay Dorante supported families affected by the Southport tragedy.

Jo Russell (a transplant recipient) created a heart-themed paper airplane for the NHS "Hope takes flight" transplant campaign.

There were donations of books and papers to various schools and other organisations.

Members ran stalls at 3 "Comic Con" events and also at "Makers Central".

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.

The Society volunteers perform 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, before resigning the role, which was taken over by Tony O'Hare.

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.

Awards

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

The Sidney French medal is 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. Recipients in 2025 were:

Tomoko Fuse, of Japan, for her outstanding contributions to origami, designing works in many fields of origami, particularly unit origami and amusing action models, and lately huge dynamic pleated forms which have been displayed in galleries worldwide. She is also an excellent and engaging teacher.

Dennis Walker of Scotland, for long standing contributions to origami. He was the editor of the BOS Magazine for several years, and creator of the Origami Database, as well as being a creator of models himself. Along with fellow folders from Scotland, he helped to form Origami Scotland and has been a pivotal member of that group, promoting origami in the north with enthusiasm and energy, including helping to organise the successful 2024 Edinburgh convention. Dennis is enthusiastic, hardworking, and a real team player, full of creative ideas. Those lucky enough to know Dennis, respect him as a warm, friendly, and loyal friend, always happy to go the extra mile, so the Council of the British Origami Society is delighted to recognise Dennis' work through this award."

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. Recipients in 2025 were:

Edward and Nigel Holmes, jointly. Ed Holmes does a vast amount for the BOS. Instrumental in creating the new ticketing system for the events; a vital part in the creation of recent model collections; a driving force behind the conventions committee and organiser of the Milton Keynes conventions. He is host of the successful online, "Birmingham" mini meetings, through which he has built a wide connection network of international guests. Edward is very conscientious with an eye for fine detail without losing sight of the bigger picture. Though we have yet to persuade him to join the Council, many of our current activities benefit from Edward's contribution behind the scenes. Where you encounter Ed you almost always encounter his father, Nigel. Nigel is not just the wheels of the Holmes family but a strong part of BOS too. He has assisted at several conventions, always involved in ensuring the smooth running of events. Covering many supporting roles including providing transport for BOS personnel and equipment; setting up signage and supplies; manning the shop; fixing the tech and hosting and entertaining BOS special guests on behalf of the Society. He was also part of the Strategy Planning weekend. Nigel gives his time and effort generously to the Society, never seeking the limelight.

Judy Hart, for being a willing and able volunteer for the BOS for many years. Friendly and approachable Judy excels at public facing roles, teaching at many Comic Cons and Matsuris. She welcomed members new and old in her stint as Membership Secretary and has given countless hours of her time volunteering at our Library and Archive. Over the years, she has become a dear friend to so many paper folders around the world. Meeting her at conventions is always a delight and like the late Iris Walker she has a genuine talent for listening to you and offering support if she thinks it might help. Judy has devoted her life to sharing the pleasure of origami and serving the Society in many ways. She is unfailingly modest about her own talents and is exactly the type of person for which the Iris Walker award was created,

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.

At the 2025 AGM, **Nick Robinson** was elected as a **Vice President**.

In Memoriam

The Society would like to remember the following member who died in 2025:

Mick Dilkes, who is remembered for his "Minimals" - humorous animal models created with very few folds. Mick was a friendly face at conventions, always ready to share a model with people in the bar, or by teaching a session. The Society was honoured to be told in September 2025 that Mick has remembered us in his will, and we have been promised the sum of £10,000.

Membership

Using our online Membership system, or via bank payments, in 2025 the following members joined or renewed their membership:

- 247 Electronic members (2024: 291)
- 138 Standard UK members (2024: 130)
- 52 European members (2024: 51)
- 18 Families (2024: 16)
- 75 Junior or Concessionary members (2024: 97)
- 61 "Rest of the World" members (2024: 55)

This gave us a total of £13,341 (2024: £15,279) of membership income, from 591 members (2024: 640)

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. At the 2025 AGM it was agreed to increase them by about 10% to cover increased costs.

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.

Trustees Report (continued)

Financial review

The Society received income from a number of new sources in 2025. Some members expressed dissatisfaction with PayPal, so an account was opened with Stripe in parallel, to give a choice of payment methods. This applies to everything - membership, our online shop, and our conventions. Some members continue to pay directly to our bank account as well.

For conventions, a completely new approach has been used, with a system called Ticket Tailor. This allows bookings for attendance and accommodation to be set up in a much simpler way than previously, and generates email confirmations to customers. There has been a learning curve though, as refunds can mean unexpected withdrawals from our current account.

The Society's current account balance ended the year 2025 almost £10,000 lower than it started, but unlike 2024, there was only £10,000 taken out of the CCLA Deposit account.

The income from Membership was £13,341. £315 came direct to the bank, £1,376.84 via Stripe and £11,649.49 via PayPal.

Convention bookings through Ticket Tailor gave £23,418.15. £11,768.66 via Stripe, £11,649.49 via PayPal. This included £446.50 in donations. The Ticket Tailor system allows us to ask for donations as part of the booking process. Some members have found this controversial since it has a "suggested amount" already filled-in. The council would like to assure members that it is completely voluntary and they can amend it, or remove it completely, as they see fit. Analysis of the amounts given shows that out of 234 transactions, there were 74 donations, of which 63 kept the default amount, and the others either increased or decreased it. So 73% of members had definitely seen and amended the donation amount, showing that it was visible in the booking process. We are continuing to monitor the use of this field.

Gift Aid receipts on membership and donations to the year ending 31 December 2024 brought in £1,385.70. It took quite a while for this to be claimed. Penny Groom used to take care of this and the process turned out to be another steep learning curve for the Treasurer and the Gift Aid payment was only successfully received on Christmas Eve. The Gift Aid up to the end of 2025 has now been claimed, still quite late compared with Penny, but it is safely in the bank now - £1816.02. HMRC kindly gives interest on the time between the initial donations and the date of claim, so the delays are actually beneficial!

Income from our online shop brought in £213.74 via Stripe and £674.84 via PayPal. Income from Amazon brought in £1,641.93. Income from other royalties was £275.69.

The majority of our investments are now held in "Income Units", in the CCLA Charities Investment Account, and are delivering income of over £21,000 annually into the Deposit Account. This is helping to keep the society afloat, and to pay for conventions and other large outgoings.

The underlying investments have had a volatile year, thanks to the global conditions. They started the year at £789,936.00 and finished at £753,063.00. The Deposit Account started at £5,560.26 and ended at £17,220.96, after a withdrawal of £10,000 in September. CCLA have managed to slightly increase the level of income, despite the market conditions.

The Spring convention cost £14,248.55, and about £1,000 for the cost of the Special Guests, Evan Zodl and Robin Glynn. The Autumn convention cost £17,940.75, plus £1717.20 for the Special Guest, Tomoko Fuse. A significant expense was the public exhibition at The Minories in Colchester, which attracted entries from across the world. The Society paid for shipping of the exhibits in many cases.

A deposit of £1,000 was paid for the Autumn convention at Nottingham University in September 2026, and another deposit of £4,520.83 for the 60th Anniversary convention, to be held at the East Midland Conference Centre in September 2027.

Rent and Rates for The Minories came to £9,193.78. The Library Archive Project cost £1,270.22, down from the year before.

The Magazine which is published 6 times a year cost £ £7,961.23. This included the cost of software to assist the editor.

The Treasurer was able to negotiate a much better rate for Insurance, at £682.23 and the cost of the Independent Examiner came to £4,579.00.

The Council met face-to-face in January 2025, with a paid facilitator to help make the most of the opportunity. This cost a total of £2.698.15. Other Council expenses came to £47.15.

The PR budget was charged £1,318.91, for events like Comicon, but this is offset by income from sales of £442.12.

Supplies spent £1,755.00, but made £4,179.00 in sales at the conventions. The Library also made £342.07 in sales of surplus books, mostly through "Silent Auctions" at the conventions.

Awards - framing and delivery - cost £119.49

The website cost £376.74, for items such as domain name registration, and hosting.

Mailchimp (to enable the easy transmission of emails to members) cost £261.87

There was a slight hiccup during the learning phase of using Stripe, which resulted in a manual payment of £302.50 to Stripe, due to the Treasurer misunderstanding an email when a refund was processed. Stripe automatically took the money from the bank anyway, so the manual payment was not needed. But this money was recovered in the next payment from Stripe to the society's bank.

Policy on reserves

Reserves carried forward at the period end total £69,193 (2024: £63,060) for unrestricted general funds, £719,641 (2024: £756,513) for designated funds and £1,271 (2024: £1,248) 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.

At 31 December 2025, the charity had a free reserves deficit of £47,972 (2024: Deficit of £47,973), the breakdown of which can be seen below.

Free reserves

	2025	2024
	£	£
Unrestricted funds	719,641	756,513
Less fixed asset investments	(753,063)	(789,936)
Less heritage assets	(14,550)	(14,550)
	(47,972)	(47,973)

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.

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 2025 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

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 21/10/26 and signed on its behalf by:

Adam Woodhouse

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 21/10/26. and signed on its behalf by:

Adam Woodhouse

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 2025 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').

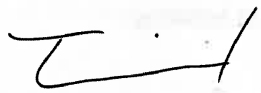
I report in respect of my examination of the The British Origami Society's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



Tim Lerwill BSc BFP FCA
Milsted Langdon LLP

Freshford House
Redcliffe Way
Bristol
BS1 6NL

Date: 21/10/2026

The British Origami Society

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	10,290	23	10,313	1,256
Charitable activities	3	48,768	-	48,768	45,240
Investment income	4	21,661	-	21,661	21,469
Other income	5	1,924	-	1,924	1,494
Total Income		82,643	23	82,666	69,459
Expenditure on:					
Raising funds	6	(1,055)	-	(1,055)	(1,437)
Charitable activities	7	(68,931)	-	(68,931)	(66,596)
Total Expenditure		(69,986)	-	(69,986)	(68,033)
Net income		12,657	23	12,680	1,426
Other recognised gains and losses					
Other gains/(losses)		(36,872)	-	(36,872)	18,323
Net movement in funds		(24,215)	23	(24,192)	19,749
Reconciliation of funds					
Total funds brought forward		819,573	1,248	820,821	801,072
Total funds carried forward	17	795,358	1,271	796,629	820,821

The funds breakdown for 2024 is shown in note 17.

The British Origami Society

(Registration number: 293039)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Library	11	14,550	14,550
Investments	12	753,063	789,935
		767,613	804,485
Current assets			
Stocks	13	2,580	2,800
Debtors	14	20,326	4,490
Cash at bank and in hand	15	21,208	19,286
		44,114	26,576
Creditors: Amounts falling due within one year	16	(15,098)	(10,240)
Net current assets		29,016	16,336
Net assets		796,629	820,821
Funds of the charity:			
Restricted income funds			
Restricted funds		1,271	1,248
Unrestricted income funds			
Unrestricted funds		795,358	819,573
Total funds	17	796,629	820,821

The financial statements on pages 17 to 31 were approved by the Trustees, and authorised for issue on 21/10/26.. and signed on their behalf by:

Adam Woodhouse

Adam Woodhouse
Chairman and trustee

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.

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.

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.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	290	23	313	1,256
Legacies	10,000	-	10,000	-
	10,290	23	10,313	1,256

£10,290 (2024 - £1,245) of the income above was attributable to unrestricted funds and £23 (2024 - £11) attributable to restricted funds.

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Membership subscriptions	12,519	12,519	13,504
Gift aid	1,849	1,849	1,331
Sale of origami books and paper	4,179	4,179	4,147
Convention receipts	30,221	30,221	26,258
	48,768	48,768	45,240

£48,304 (2024 - £45,240) of the income above was attributable to unrestricted funds and £Nil (2024 - £Nil) attributed to restricted funds.

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	506	506	869
Other investment income	21,155	21,155	20,600
	21,661	21,661	21,469

All of the above income was attributable to unrestricted funds in 2025 and 2024.

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Royalties	1,918	1,918	1,494

All of the above income was attributable to unrestricted funds in 2025 and 2024.

6 Expenditure on raising funds

	Direct costs £	Total 2025 £	Total 2024 £
Costs of generating donations and legacies	1,055	1,055	533
Costs of trading activities	-	-	904
	1,055	1,055	1,437

a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Marketing and publicity	88	88	533
Other direct costs of generating voluntary income	967	967	-
	1,055	1,055	533

b) Costs of trading activities

	Total 2025 £	Total 2024 £
Membership subscriptions	-	904
	-	904

£Nil (2024 - £904) of the income above was attributable to unrestricted funds and £Nil (2024 - £Nil) attributable to restricted funds.

7 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Promote the study & practice of origami	61,396	61,396	61,526
Governance costs	7,535	7,535	5,070
	68,931	68,931	66,596

	Activity undertaken directly £	Grant funding of activity £	2025 £	2024 £
Cost of running conventions	38,541	-	38,541	37,698
Purchases of origami books and paper for resale	1,755	-	1,755	1,125
Magazine production costs	8,890	-	8,890	7,788
Library running costs	10,464	-	10,464	11,633
Finance charges	686	-	686	920
Insurance	682	-	682	1,547
Website cost	378	-	378	636
Governance costs	-	7,535	7,535	5,070
Other taxes	-	-	-	179
	61,396	7,535	68,931	66,596

£68,931 (2024 - £66,596) of the expenditure above was attributable to unrestricted funds and £Nil (2024 - £300) attributable to restricted funds.

Included in the expenditure analysed above, there are governance cost of £7,535 (2024: £5,070) which relate directly to the charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total 2025	Total 2024
	£	£	£
Other fees paid to examiners	3,163	3,163	3,011
Independent Examiner's fee	1,416	1,416	1,350
Other governance costs	2,956	2,956	709
	7,535	7,535	5,070

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Independent Examination fee	1,416	1,350
Other fees paid to examiners	3,163	3,011

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, 6 (2024:13) Trustees were reimbursed expenses totalling £3,511 (2024 - £1,663). Trustees' expenses relate to reimbursments for travel, office supplies, and meeting room costs incurred while attending Trustee meetings.

11 Library

	Books £	Total £
Cost		
At 1 January 2025	14,550	14,550
At 31 December 2025	14,550	14,550
Depreciation		
At 31 December 2025	-	-
Net book value		
At 31 December 2025	14,550	14,550

12 Fixed asset investments

	2025 £	2024 £
Other investments	753,063	789,935

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 January 2025	789,935	789,935
Revaluation	(36,872)	(36,872)
At 31 December 2025	753,063	753,063
Net book value		
At 31 December 2025	753,063	753,063
At 31 December 2024	789,936	789,936

The Charity holds 127.28 (2024 - 127.28) units in the COIF Charities Investment Fund - Accumulation Units. The units have been valued at the bid rate as at 31 December 2025 totalling £32,524 (2024: £33,171).

The Charity holds 37,291.34 (2024 - 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 2025 totalling £720,540 (2024: £756,764).

13 Stock

	2025	2024
	£	£
Stocks	2,580	2,800

14 Debtors

	2025	2024
	£	£
Prepayments	5,521	1,420
Accrued income	10,000	-
Other debtors	4,805	3,070
	20,326	4,490

15 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	118	58
Cash at bank	21,090	19,228
	21,208	19,286

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	7,987	4,296
Deferred income	7,111	5,944
	15,098	10,240

Deferred income relates to subscriptions for membership relating to the next financial year that have been paid in advance 2025 - £7,111 (2024 - £5,944).

17 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2025 £
Unrestricted funds					
General					
Unrestricted general funds	63,060	72,643	(66,510)	-	69,193
Designated					
Combined Bequest Fund	756,113	-	-	(36,872)	719,241
Robert Harbin Fund	400	-	-	-	400
	756,513	-	-	(36,872)	719,641
Total unrestricted funds	819,573	72,643	(66,510)	(36,872)	788,834
Restricted funds					
Robert Harbin Fund	1,248	23	-	-	1,271
Total funds	820,821	72,666	(66,510)	(36,872)	790,105

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2024 £
Unrestricted funds					
General					
Unrestricted general funds	62,819	67,974	(67,733)	-	63,060
Designated					
Combined Bequest Fund	736,716	1,074	-	18,323	756,113
Robert Harbin Fund	-	400	-	-	400
	736,716	1,474	-	18,323	756,513
Total unrestricted funds	799,535	69,448	(67,733)	18,323	819,573
Restricted					
Robert Harbin Fund	1,537	11	(300)	-	1,248
Total funds	801,072	69,459	(68,033)	18,323	820,821

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 assaign 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 2025 £
Heritage assets	14,550	-	14,550
Fixed asset investments	753,063	-	753,063
Current assets	32,843	1,271	34,114
Current liabilities	(11,622)	-	(11,622)
Total net assets	788,834	1,271	790,105

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Heritage assets	14,550	-	14,550
Fixed asset investments	789,935	-	789,935
Current assets	25,328	1,248	26,576
Current liabilities	(10,240)	-	(10,240)
Total net assets	819,573	1,248	820,821

19 Related party transactions

Other than those transactions disclosed in Note 10 of these financial statements, there were no related party transactions in the year. Nor in the year ended 31 December 2024.

At the year end, £3,476 was owed to a trustee in respect of expenditure incurred on behalf of the charity and is included within creditors (2024: £Nil).