

THREE COUNTIES AND SOUTH WALES AREA OF NAFAS - Year ending 30th September 2025

FINANCIAL STATEMENTS

30th September 2025

THREE COUNTIES AND SOUTH WALES AREA OF NAFAS - Year ending 30th September 2025

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| | | |
|---------------------------|---|--|
| Executive | President Chairman 1st Vice-Chair 2nd Vice-Chair Secretary Treasurer JDSE Chair | Mr Adrian Cooke Mrs Delyth Price Mrs Emily Broomhead Ms Caroline Peer Mrs Emily Broomhead Mrs Celia Davies Mrs Daphne Furneaux |
| Independent Examiner | | Mr Jeffrey Tyler, FCA 3 Home Farm Way Easter Compton BS35 5SE |
| Bank | | NatWest, Eastgate Street, Gloucester |
| Registered Charity Number | | 517110 |



Section A Independent Examiner's Report

Report to the trustees/
members of

On accounts for the year ended Charity no (if any)

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/09/2024

Responsibilities and basis of report As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do 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 order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed: Date:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

THE THREE COUNTIES AND SOUTH WALES AREA OF NAFAS-Charity number: 517110

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30th SEPTEMBER 2025

| | 2025 | 2025 | 2025 | 2024 | 2024 | 2024 |
|----------------------------------|------------------|------------------|-------------------|------------------|------------------|-------------------|
| | Receipts | Payments | Net Income | Receipts | Payments | Net Income |
| Affiliation fees | 22,248.10 | 13,014.55 | 9,233.55 | 16,438.50 | 13,687.50 | 2,751.00 |
| Other Income | 15.00 | | 15.00 | 78.00 | 0.00 | 78.00 |
| Fund Raising | | | | | | |
| Area day Aug 2024 & 2025 | 5,403.51 | 0.00 | 5,403.51 | 4,129.52 | 0.00 | 4,129.52 |
| JDSE income | 2,264.96 | 2,190.94 | 74.02 | 898.00 | 1,883.25 | (985.25) |
| Presidents Day | 0.00 | 0.00 | 0.00 | 2,450.00 | 367.00 | 2,083.00 |
| AGM | 1,160.00 | 1,033.77 | 126.23 | 1,013.50 | 904.49 | 109.01 |
| Raffle | 519.00 | 0.00 | 519.00 | 271.20 | 0.00 | 271.20 |
| | <u>9,347.47</u> | <u>3,224.71</u> | <u>6,122.76</u> | <u>8,762.22</u> | <u>3,154.74</u> | <u>5,607.48</u> |
| Trading | | | | | | |
| Competitions/Exhibit costs | 0.00 | 341.08 | (341.08) | 0.00 | 665.46 | (665.46) |
| Flower arranger | 6,712.98 | 6,936.60 | (223.62) | 7,514.20 | 7,634.01 | (119.81) |
| Publications | 462.00 | 998.82 | (536.82) | 861.50 | 636.95 | 224.55 |
| Miscellaneous costs | 0.00 | 246.14 | (246.14) | 0.00 | 1,409.89 | (1,409.89) |
| | <u>7,174.98</u> | <u>8,522.64</u> | <u>(1,347.66)</u> | <u>8,375.70</u> | <u>10,346.31</u> | <u>(1,970.61)</u> |
| Project Fund | | | | | | |
| Donation from Sales table | 204.00 | | | 255.00 | | |
| RHS-Malvern Spring Show | 900.00 | 1,978.09 | | | | |
| NAFAS-National Show | | 376.54 | | | | |
| NAFAS-National F/Day-Gloucester | | 286.41 | | | | |
| | <u>1,104.00</u> | <u>2,641.04</u> | | <u>255.00</u> | <u>0.00</u> | |
| Movement in Project Fund | | | (1,537.04) | | | 255.00 |
| Administration costs | | | | | | |
| Accounting & Professional fees | | 0.00 | | | 200.00 | |
| Exec Comm Travel expenses | | 1,640.42 | | | 1,348.72 | |
| Hire of halls | | 1,230.30 | | | 1,137.45 | |
| Insurance | | 697.22 | | | 678.20 | |
| Postage, Printing and stationery | | 320.53 | | | 139.65 | |
| IT costs | | 289.48 | | | 804.65 | |
| | | <u>4,177.95</u> | (4,177.95) | | <u>4,308.67</u> | |
| GRAND TOTALS | <u>39,874.55</u> | <u>31,580.89</u> | | <u>33,909.42</u> | <u>31,497.22</u> | |
| Movement in Funds | | | 8,308.66 | | | 2,412.20 |
| Fund Balances B/Fwd | | | <u>31,234.58</u> | | | <u>28,822.38</u> |
| Fund Balances C/Fwd | | | <u>39,543.24</u> | | | <u>31,234.58</u> |

BALANCE SHEET AT 30th SEPTEMBER 2025

Current Assets

| | | |
|--------------------|------------------|------------------|
| Cash at bank | 38,985.44 | 28,383.90 |
| Area day loans | 0.00 | 2,000.00 |
| Stock-Sales Table | 548.80 | 850.68 |
| Cash float in hand | 9.00 | 0.00 |
| Total | 39,543.24 | 31,234.58 |

Current Liabilities

| | | |
|--------------------------------------|------------------|------------------|
| Amounts falling due within 1 year | 0.00 | 0.00 |
| Total Assets less Liabilities | 39,543.24 | 31,234.58 |

| | | |
|----------------------------------|------------------|------------------|
| Unrestricted Funds | 38,147.08 | 28,301.38 |
| Designated Funds - Project Funds | 1,396.16 | 2,933.20 |
| Total Funds | 39,543.24 | 31,234.58 |

THREE COUNTIES AND SOUTH WALES AREA OF NAFAS - Year ending 30th September 2025

Notes to the accounts

1 Basis of Accounting

The Accounts have been prepared under the receipts and payments basis of accounting

2 Accounting Policies

Stocks have been valued at the lower of cost or net realistic value

3 Affiliation Fees

2024/2025

£

| | | |
|-----------------------------|------|-----------------|
| Number of Clubs | 48 | |
| Number of Members | 1700 | 12960.05 |
| Number of Honorary Members | 28 | |
| Number of Student Members | 0 | |
| Number of Junior Members | 1 | |
| Number of Associate Members | 1 | 7.50 |
| RHS Subscription | | 45.00 |
| | | 13012.55 |

4 Miscellaneous Income/costs

Income

£

| | | |
|------------------------|--|--------------|
| Donations | | 15.00 |
| Gifts, Cards, Sundries | | |
| Flowers for stage | | |
| Purchase of Badges | | |
| Non-Exec travel | | |
| | | 15.00 |

5 Area/Presidents Days

| | | |
|---------------|--|----------------|
| Area Day 2024 | | 3798.06 |
| Area Day 2025 | | 1605.45 |
| | | 5403.51 |

6 Competitions/Exhibits

Three Counties Elimination Gen Fund

7 Project Fund

| | | |
|-------------------------------------|--|----------------|
| Balance as at 30.9.24 | | 2933.20 |
| Donation from Sales Table | | 204.00 |
| Donation - RHS Malvern Spring Show | | 900.00 |
| NAFAS-Flower Arranging Day-Gloucest | | |
| NAFAS - National Show entry | | |
| | | 4037.20 |

Balance as at 30.9.25 **1396.16**

8 Loans to Area Day

| | |
|-------------------------|----------------|
| Area Day 2024 repayment | 1000.00 |
| Area Day 2025 repayment | 1000.00 |
| | <hr/> |
| | 2000.00 |