

THE NORTH EAST AREA OF NAFAS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

**THE NORTH EAST AREA OF NAFAS
INDEPENDENT EXAMINATION ON THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025**

I report to the members on my examination of the accounts for The North East Area of NAFAS for the year ended 30 September 2025

Respective responsibilities of trustees and examiner

You are responsible for the preparation of the accounts.

I report in respect of my examination of the The North East Area of NAFAS's accounts.

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 North East Area of NAFAS; 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 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.



Gareth Andrew Botterill FCCA
Chartered Certified Accountant

First Floor Offices
40 Norwood
Beverley
East Yorkshire

HU17 9EY

Date: 14 November 2025

**THE NORTH EAST AREA OF NAFAS
REVENUE ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2025**

GENERAL FUND

| | Notes | 2025 £ | 2024 £ |
|--|-------|-------------------|-------------------|
| INCOME | | | |
| Affiliation fees | 1 | 4,574.40 | 4,935.40 |
| Flower Arranger | | 317.11 | 494.16 |
| Interest | | 845.54 | 694.15 |
| Sundry Sales | | 301.00 | 46.72 |
| Income for the year | | <u>6,038.05</u> | <u>6,170.43</u> |
| EXPENDITURE | | | |
| Room Hire | | (1,597.10) | (1,400.00) |
| Zoom licence fees | | (93.54) | (187.08) |
| Show Flowers | 2 | (500.00) | (500.00) |
| Printing & Stationery | | (292.26) | (290.06) |
| Postage | | (119.52) | (108.90) |
| Accountancy Fee | | (576.00) | (564.00) |
| Gifts & Donations | | (174.00) | (54.00) |
| Insurance | | (101.12) | (139.74) |
| Web Site | | (84.00) | (123.00) |
| Sundry | | (54.98) | (383.66) |
| Media | | (31.39) | (29.99) |
| Chairman's Allowance | | (200.00) | (200.00) |
| Officers & Representatives Travelling Expenses | 3 | (4,561.45) | (5,420.52) |
| Hospitality | | (110.65) | (2.90) |
| Total expenditure | | <u>(8,496.01)</u> | <u>(9,403.85)</u> |
| ACTIVITIES & EVENTS | | | |
| Trading | 4 | 1,546.36 | 938.93 |
| Francine Demonstration | | 0.00 | 1,216.37 |
| Francine Workshops | | 0.00 | 358.51 |
| Demonstrators refresher | 5 | (121.71) | 0 |
| Encouraging the Competitive Element | | 0.00 | (108.40) |
| Members Day | 6 | 210.01 | 0.00 |
| Area lunch | 7 | 223.36 | (104.74) |
| Demonstrators training | 8 | (1,625.98) | 0.00 |
| Donation | | 1,000.00 | 0.00 |
| Net (expenditure) / income for the year | | <u>1,232.04</u> | <u>2,300.67</u> |
| Net (deficit) for the year on General Funds | 10 | <u>(1,225.92)</u> | <u>(932.75)</u> |
| SPECIAL FUND | | | |
| Westminster Abbey | | (188.50) | 0.00 |
| Newby Hall competition prizes | | (270.00) | (270.00) |
| Newby Hall Judging | | (127.30) | (72.10) |
| Raffle Proceeds | | 196.00 | 217.25 |
| Net (deficit) for the year on Special Fund | 11 | <u>(389.80)</u> | <u>(124.85)</u> |
| EDUCATION FUND | | | |
| Income | | 1,943.58 | 2,256.00 |
| Expenditure | | (1,304.16) | (1,423.85) |
| Income carried forward | | (70.00) | (450.00) |
| Net Surplus on Education Fund | 12 | <u>569.42</u> | <u>382.15</u> |
| TOTAL (DEFICIT) FOR THE YEAR ON ALL FUNDS | | <u>(1,046.30)</u> | <u>(675.45)</u> |

**THE NORTH EAST AREA OF NAFAS
BALANCE SHEET AT 30 SEPTEMBER 2025**

| | Notes | 30 September 2025 £ | 30 September 2024 £ |
|---------------------------------------|-----------|---------------------------|---------------------------|
| GENERAL FUND | | | |
| ASSETS | | | |
| <i>Tangible Fixed Assets</i> | | 3.00 | 3.00 |
| <i>Trading Stock</i> | 4 | 2,749.74 | 1,694.72 |
| <i>Prepayments</i> | | | |
| Stock of flower arranger | | 241.20 | 209.50 |
| Harrogate autumn show | | 0.00 | 360.00 |
| Area Lunch deposit | | 804.25 | 90.00 |
| Website | | 84.00 | 0.00 |
| Room hire | | 221.10 | 222.00 |
| Members Day | | 0.00 | 17.74 |
| | | <u>1,350.55</u> | <u>899.24</u> |
| <i>Cash and Bank</i> | | | |
| Community Account | | 648.03 | 4,558.18 |
| Building Society Account | | 6,753.69 | 6,536.33 |
| Building Society Bond | | 14,587.67 | 13,959.49 |
| Cash | | 406.31 | 233.03 |
| | | <u>22,395.70</u> | <u>25,287.03</u> |
| TOTAL ASSETS | | 26,498.99 | 27,883.99 |
| LIABILITIES | | | |
| <i>Accruals & Deferred Income</i> | | | |
| Flower Arranger | | (2,058.24) | (2,429.70) |
| Members day ticket sales | | (2,473.92) | (2,957.96) |
| Area lunch refunds | | (45.00) | 0.00 |
| Audit & Accountancy | | (576.00) | (564.00) |
| TOTAL LIABILITIES | | <u>(5,153.16)</u> | <u>(5,951.66)</u> |
| NET ASSETS GENERAL FUND | | <u>21,345.83</u> | <u>21,932.33</u> |
| SPECIAL FUND | | | |
| Bank account | | 1,134.06 | 1,523.86 |
| | | <u>1,134.06</u> | <u>1,523.86</u> |
| EDUCATION FUND | | | |
| Bank account | | 2,152.12 | 2,602.12 |
| Liabilities | | (70.00) | (450.00) |
| | | <u>2,082.12</u> | <u>2,152.12</u> |
| TOTAL NET ASSETS | | <u>24,562.01</u> | <u>25,608.31</u> |
| REPRESENTED BY: | | | |
| General Fund | 10 | 20,706.41 | 21,932.33 |
| Special Fund | 11 | 1,134.06 | 1,523.86 |
| Education Fund | 12 | 2,721.54 | 2,152.12 |
| Total Funds | | <u>24,562.01</u> | <u>25,608.31</u> |

Approved by
Rita Braithwaite
Chairman

Approved by
Sue Guilliat
Treasurer

R Braithwaite

Page 3

S Guilliat

14 November 2025

14 November 2025

THE NORTH EAST AREA OF NAFAS
NOTES TO THE REVENUE ACCOUNT 12 MONTHS TO 30 SEPTEMBER 2025

| | 30 September 2025 | | | 30 September 2024 | | |
|--|-------------------|----------|--------------------|-------------------|----------|--------------------|
| | Members | Fee £ | Total £ | Members | Fee £ | Total £ |
| 1 Affiliation fees | | | | | | |
| <i>Received from</i> | | | | | | |
| Members | 1906 | 9.90 | 18,869.40 | 2046 | 9.90 | 20,255.40 |
| Societies | | | | | | 25.00 |
| | | | <u>18,869.40</u> | | | <u>20,280.40</u> |
| <i>Collected on behalf of NAFAS</i> | | | | | | |
| Members | 1906 | 7.50 | <u>(14,295.00)</u> | 2046 | 7.50 | <u>(15,345.00)</u> |
| | | | <u>(14,295.00)</u> | | | <u>(15,345.00)</u> |
| <i>Income to the Area for the year</i> | | | <u>4,574.40</u> | | | <u>4,935.40</u> |

| | 30 September 2025 | 30 September 2024 |
|-------------------------------|-------------------|-------------------|
| | £ | £ |
| 2 Show Flowers | | |
| Harrogate Spring Show | <u>(500.00)</u> | <u>(500.00)</u> |
| <i>(Deficit) for the year</i> | <u>(500.00)</u> | <u>(500.00)</u> |

| | 30 September 2025 | 30 September 2024 |
|---|-------------------|-------------------|
| | £ | £ |
| 3 Officers & Representatives Travelling Expenses | | |
| President | (82.60) | 0.00 |
| Chairman | (403.55) | (1,270.92) |
| 1st Vice Chairman | (872.30) | (284.50) |
| 2nd Vice Chairman | (543.75) | (1,002.65) |
| Secretary | (326.18) | (356.35) |
| Treasurer | (876.05) | (598.15) |
| Projects | (723.17) | (839.95) |
| Representatives and Deputies | (733.85) | (1,068.00) |
| <i>(Deficit) for the year</i> | <u>(4,561.45)</u> | <u>(5,420.52)</u> |

THE NORTH EAST AREA OF NAFAS
NOTES TO THE REVENUE ACCOUNT 12 MONTHS TO 30 SEPTEMBER 2025

| | 30 September 2025 | | 30 September 2024 | |
|------------------------------------|--------------------------|------------------------|--------------------------|----------------------|
| | £ | £ | £ | £ |
| 4 Trading | | | | |
| Proceeds | | 5,797.89 | | 4,702.01 |
| <i>Less</i> | | | | |
| Purchases | | <u>(4,931.80)</u> | | <u>(3,842.61)</u> |
| | | 866.09 | | 859.40 |
| Opening stock | (1,694.72) | | (1,265.66) | |
| Closing stock | <u>2,749.74</u> | 1,055.02 | <u>1,694.72</u> | 429.06 |
| Gross profit | | <u>1,921.11</u> | | <u>1,288.46</u> |
| Travel costs | | (302.75) | | (277.53) |
| Harrogate stands | | (72.00) | | (72.00) |
| <i>Surplus for the year</i> | | <u><u>1,546.36</u></u> | | <u><u>938.93</u></u> |

| | 30 September 2025 | | 30 September 2024 | |
|--------------------------------------|--------------------------|------------------------|--------------------------|--------------------|
| | £ | £ | £ | £ |
| 5 Demonstrators Refresher Day | | | | |
| Attendance fees | | 322.89 | | 0.00 |
| <i>Less</i> | | | | |
| Hospitality | (20.00) | | 0.00 | |
| Travel | (33.60) | | 0.00 | |
| Room Hire | (180.00) | | 0.00 | |
| Tutor | <u>(211.00)</u> | | <u>0.00</u> | |
| | | (444.60) | | 0.00 |
| <i>Deficit for the year</i> | | <u><u>(121.71)</u></u> | | <u><u>0.00</u></u> |

| | 30 September 2025 | | 30 September 2024 | |
|------------------------------------|--------------------------|----------------------|--------------------------|--------------------|
| | £ | £ | £ | £ |
| 6 Members Day | | | | |
| Ticket sales | | 3,437.96 | | 0.00 |
| Raffle Proceeds | | 338.00 | | 0.00 |
| <i>Less</i> | | | | |
| Tea and coffee | (31.79) | | 0.00 | |
| Catering | (1,900.00) | | 0.00 | |
| Room Hire | (584.00) | | 0.00 | |
| Demonstrator | (950.16) | | 0.00 | |
| Speaker | <u>(100.00)</u> | | <u>0.00</u> | |
| | | (3,565.95) | | 0.00 |
| <i>Surplus for the year</i> | | <u><u>210.01</u></u> | | <u><u>0.00</u></u> |

THE NORTH EAST AREA OF NAFAS

NOTES TO THE REVENUE ACCOUNT 12 MONTHS TO 30 SEPTEMBER 2025

| | 30 September 2025 | | 30 September 2024 | |
|------------------------------------|-------------------|-------------------|-------------------|-------------|
| | £ | £ | £ | £ |
| 7 Area Lunch | | | | |
| Ticket sales | | 3,117.96 | | 0.00 |
| Refund | | 350.00 | | 0.00 |
| Less | | | | |
| Catering | (2,412.30) | | 0.00 | |
| Room Hire | (90.00) | | 0.00 | |
| Refunds | (340.00) | | 0.00 | |
| Flowers | (165.00) | | 0.00 | |
| Gratuity | (50.00) | | 0.00 | |
| Speaker | (187.30) | | 0.00 | |
| | | <u>(3,244.60)</u> | | <u>0.00</u> |
| <i>Surplus for the year</i> | | <u>223.36</u> | | <u>0.00</u> |

| | 30 September 2025 | | 30 September 2024 | |
|------------------------------------|-------------------|-------------------|-------------------|-------------|
| | £ | £ | £ | £ |
| 8 Demonstrators Training | | | | |
| Participants fees | 2,420.00 | | 0.00 | |
| Ticket sales | 1,180.00 | | 0.00 | |
| Raffle | 234.00 | | 0.00 | |
| Commission on sales | 32.00 | | 0.00 | |
| Tea & coffee | 55.30 | | 0.00 | |
| | | <u>3,921.30</u> | | <u>0.00</u> |
| <i>Less</i> | | | | |
| Tuition | | | | |
| Fees | 400.00 | | 0.00 | |
| Travel | 455.35 | | 0.00 | |
| Accommodation | 432.91 | | 0.00 | |
| Hospitality, lunches, etc | 225.98 | | 0.00 | |
| Room hire | 1,150.00 | (2,664.24) | 0.00 | 0.00 |
| Mock Test | | | | |
| Fees | 105.00 | | 0.00 | |
| Travel | 202.35 | | 0.00 | |
| Accommodation | 397.92 | | 0.00 | |
| Hospitality, lunches, etc | 126.97 | | 0.00 | |
| Room hire | 230.00 | (1,062.24) | 0.00 | 0.00 |
| Final Test | | | | |
| Fees | 150.00 | | 0.00 | |
| Travel | 157.50 | | 0.00 | |
| Accommodation | 507.92 | | 0.00 | |
| Hospitality, lunches, etc | 192.90 | | 0.00 | |
| Room hire | 230.00 | | 0.00 | |
| | | <u>(1,238.32)</u> | | <u>0.00</u> |
| Printing, postage etc | | (76.41) | | 0.00 |
| Travel | | (400.80) | | 0.00 |
| Badges | | (105.27) | | 0.00 |
| <i>Deficit for the year</i> | | <u>(1,625.98)</u> | | <u>0.00</u> |

THE NORTH EAST AREA OF NAFAS
NOTES TO THE REVENUE ACCOUNT 12 MONTHS TO 30 SEPTEMBER 2025

| | 30 September 2025 | 30 September 2024 |
|-------------------------------|--------------------------|--------------------------|
| 9 Education Fund | £ | £ |
| Subscriptions | 1,309.58 | 1,655.00 |
| Subscriptions brought forward | 450.00 | 540.00 |
| Subscriptions carried forward | <u>(25.00)</u> | <u>(450.00)</u> |
| | 1,734.58 | 1,745.00 |
| Raffle | 159.00 | 106.00 |
| Less Expenditure | | |
| Workshop tutors | (698.76) | (787.50) |
| Lunches | 0.00 | (12.50) |
| Postage | 0.00 | (6.80) |
| Room hire | (442.20) | (444.00) |
| Tea & coffee | (102.00) | (100.50) |
| Travel | <u>(81.20)</u> | <u>(117.55)</u> |
| | <u>(1,324.16)</u> | <u>(1,468.85)</u> |
| Surplus for the year | <u><u>569.42</u></u> | <u><u>382.15</u></u> |

| | 30 September 2025 | 30 September 2024 |
|-------------------------------|--------------------------|--------------------------|
| 10 General Fund | £ | £ |
| Opening balance | 21,932.33 | 22,865.08 |
| <i>(Deficit) for the year</i> | <u>(1,225.92)</u> | <u>(932.75)</u> |
| Closing balance | <u><u>20,706.41</u></u> | <u><u>21,932.33</u></u> |

| | 30 September 2025 | 30 September 2024 |
|------------------------------------|--------------------------|--------------------------|
| 11 Special Fund | £ | £ |
| Opening balance | 1,523.86 | 948.71 |
| Transfer from New Flower Club Fund | 0.00 | 700.00 |
| <i>(Deficit) for the year</i> | <u>(389.80)</u> | <u>(124.85)</u> |
| Closing balance | <u><u>1,134.06</u></u> | <u><u>1,523.86</u></u> |

| | 30 September 2025 | 30 September 2024 |
|-----------------------------|--------------------------|--------------------------|
| 12 Education Fund | £ | £ |
| Opening balance | 2,152.12 | 1,769.97 |
| <i>Surplus for the year</i> | <u>569.42</u> | <u>382.15</u> |
| Closing balance | <u><u>2,721.54</u></u> | <u><u>2,152.12</u></u> |