

REGISTERED CHARITY NUMBER: 254049

**Report of the Trustees and
Financial Statements for the Year Ended 31 October 2017
for
National Dahlia Society**

Price Deacon Witham Ltd
Chartered Accountants
Millar Court
43 Station Road
Kenilworth
Warwickshire
CV8 1JD

National Dahlia Society

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for the year ended 31 October 2017**

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National Dahlia Society

Report of the Trustees for the year ended 31 October 2017

The trustees present their report with the financial statements of the charity for the year ended 31 October 2017. The trustees have adopted the provisions of 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).

National Dahlia Society

Report of the Trustees for the year ended 31 October 2017

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the society are to encourage, improve and extend the cultivation of the dahlia by means of publications, the holding of exhibitions, judging examinations, conferences, lectures, trials or any other means.

Annual General Meeting

The Annual General meeting was held at Kenilworth High School on Sunday 19th March 2017. President, Mr Guest, opened the meeting at 10am and requested that all present stand in silence in respect of those members who had died in the preceding year.

Chairman of Finance, Rob Cheetham, thanked everyone for contributing to the health of the Society's finances.

Honours Awarded

- Patron - Ernie Cawkwell
- Gold Medals - Frank Newbery and David Reid.
- Silver Medals - Dave Gillam
- Vice-President - Graham MacFarlane
- Personality of the Year - Rob Cheetham
- Certificate of Merit for Services to The NDS - Carol Seatory

Elections

Chairman: David Gillam, Vice Chairman: David Bates. All other officers remain the same.

D. Brown, J. Bottomley, R. Cheetham, A. Robinson, Mrs B. Thomas were elected to the Executive Council en-bloc.

Any Other Business

Ron Thomas reinforced the need for more help on the EC and at Society events. A full report of the AGM was published in the NDS Annual 2017

Annual Show

Once again, the dahlia marquee was in the middle of the Seven-Acre Lawn. With around 40,000 visitors to the show, I doubt that there were many who did not see our dahlias. The show was very successful and is documented elsewhere in this publication.

On Friday evening a team of volunteers tried to save as many blooms as they could from the exhibits to recreate a sample of the show. Rose Cottage Plants did a floor display trade stand. The NDS also put up a display of baskets, a Classification display, a picture board display from the archives and prepared benches for the week end People's Competition.

The team on the bureau answered people's questions on dahlia cultivation and enrolled several new members. The tombola was very well supported and, along with sales of plants and blooms at the end of the show, contributed greatly towards the cost of staging the show.

Once again, we must thank those many helpers; members, family and friends who lend a hand over the week. Whether you help for a few hours or a few days your assistance is very much appreciated and anyone who would like to help next year will be made very welcome.

Thanks also go to the RHS team who have worked with us every step of the way. This policy of mutual co-operation will, we hope, continue to the benefit of both parties.

More information on the show is elsewhere in this Winter Bulletin.

Wisley 2018 dates: Tuesday 4th-7th September for our National Show and Saturday 8th and Sunday 9th September for other dahlia related displays and exhibits.

General Purposes Committee

The NDS took part in the Plant Society Sale at Wisley on Saturday and Sunday 17th and 18th June 2017 and raised a highly commendable sum of money for the Society.

As a result of a change in the Constitution of the NDS non-Executive Council, members are now permitted to join Standing Committees. However, when this occurs there has to be an agreement regarding confidentiality. D. Spencer, D. Hall and S. McDonald have joined the Classification Committee as non-EC members.

National Dahlia Society

Report of the Trustees for the year ended 31 October 2017

OBJECTIVES AND ACTIVITIES

Objectives and aims

We staged bureaux at the Malvern spring and autumn shows. The spring show is too early for us to have much in the way of flowers but we concentrate on educating gardeners on dahlia growing using some very impressive pop-up banners and a display of taking dahlia cuttings and growing from seed. This year we added two free information leaflets to our display Growing Dahlias in the Garden and Common Pests and Diseases that Affect the Growth of Dahlias. These were also on our stand at the autumn show, where the display of blooms was awarded an RHS Gold Medal. This was our fifth successive medal thanks to the wonderful flowers that were donated by a few of our members and so skilfully arranged. The judges said that it was our best display yet. We cannot recommend Malvern Show highly enough to anyone thinking of visiting.

The GP Committee also had a bureau at our National Show at RHS Wisley for the whole of the six days of the show - taking lots of new members and generally advising visitors on dahlia growing. Alongside this was our magnificent tombola, where the prizes seem to get better year on year, thanks to the generosity of our sponsors.

The NDS archive continues to grow and is an invaluable reference source. Our archivist David Brown requests that anyone who has any photos or memorabilia that they would be willing to loan for inclusion in the archive should contact him directly by email at: david@icknield15.eclipse.co.uk or by telephone on 01491 871137 or by post at: 56 Cleeve Down, Goring, Reading, Berks.RG8 0HA. All material will be returned to the owner once it has been copied.

Judging Committee

The committee selected judging teams for the National Show and provided updates to the judging rules for the 33rd edition of the Classified Directory. Judging went well at the National Show at Wisley with just a few things to iron out next year. A judging examination was held at Kenilworth with five candidates being successful.

Publications Committee

The Publication Committee have worked extremely hard and have had a very busy year under the Chairmanship of Brenda Thomas and David Bates, Editor, preparing and producing three publications the 2017 Annual, the 33rd Edition of the Classified Directory and the 2018 Winter Bulletin. The committee also prepares both schedules for the National Show at Wisley and the Northern Harrogate Show. David Brown has also updated the 2017 Dahlia Finder. Many hours are spent formatting the show results from both the Wisley and Harrogate Shows for the Winter Bulletin and they also seek quotes for printing and artwork and design. Many hours are also spent with proof reading our publications, for which we thank our Publication Team for their hard work.

Thanks also go to Carol Seatory for her hard work on our behalf for preparing the artwork, design and layout for printing our publications and forms etc.

Rob Cheetham looks after the NDS Website and, under the Archive section, David Brown has built an A to Z of Dahlias, which is worth looking at.

Dave Gillam has also introduced a Facebook page that now has well over 3000 members, which is most encouraging as it is introducing new members to participate in our shows.

We are very pleased to receive articles of interest for our NDS Annual which members always enjoy reading. Please send them to Brenda Thomas or Dave Bates. Closing date for the 2018 Annual, including Show Adverts for Affiliated Societies is 30th April 2018.

Classification Committee

The Committee have produced the 33rd Classified Directory with updates to classification and judging rules for use from January 2018, and continued to review new varieties seen at shows and in trials for potential inclusion in the 34th Classified Directory to be released for 2020.

Exhibition Trials Committee

The Committee held a successful trial once again at Golden Acre Park, Leeds. The results are recorded elsewhere in this Winter Bulletin. They are now looking for entries for the trials for 2018.

Acknowledgements

The Executive Council wishes to record its sincere thanks to the many people, companies and organisations who have donated time, money or goods to the Society this year. We could not have had such a successful year without your help - thank you all.

National Dahlia Society

Report of the Trustees for the year ended 31 October 2017

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

Volunteers

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

FINANCIAL REVIEW

Financial position

Net expenditure for the year amounted to £1,332 (2016: income of £6,073). The charity has investments of £77,000 and cash held of £21,000.

Reserves policy

The Executive Committee have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The Executive Committee believe the charity should hold a minimum of £10,000 in order to cover the cost in the event of closure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The society is governed by the constitution adopted 4th February 1967 as subsequently amended. The charity is also governed by the Executive Council Standing Orders and Terms of Reference as updated at the Annual General Meeting in 2010.

Recruitment and appointment of new trustees

New trustees are nominated in line with the constitution, as displayed on the website, and confirmed at the Annual General Meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

254049

Principal address

"Woodside"

Warwick Road

Chadwick End

Solihull

West Midlands

B93 0BP

National Dahlia Society

**Report of the Trustees
for the year ended 31 October 2017**

REFERENCE AND ADMINISTRATIVE DETAILS


Trustees

D Reid
M Cunningham
R A Guest
D Bates
J Bottomley - deceased 31.7.17
D Brown
R Cheetham
D Gillam
R J Thomas
Mrs. B Thomas
I Ledger
R S Thomas
C Watkins
L Wallace
R Bailey
A Robinson - appointed 19.3.17

Independent examiner

Price Deacon Witham Ltd
Chartered Accountants
Millar Court
43 Station Road
Kenilworth
Warwickshire
CV8 1JD

Approved by order of the board of trustees on24/1/2018..... and signed on its behalf by:


.....
R A Guest - Trustee

Independent Examiner's Report to the Trustees of National Dahlia Society

Independent examiner's report to the trustees of National Dahlia Society

I report to the charity trustees on my examination of the accounts of the National Dahlia Society (the Trust) for the year ended 31 October 2017.

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 Act and in carrying out my examination I have followed all 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 Trust 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 applicable 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



D J Witham
Price Deacon Witham Ltd
Chartered Accountants
Millar Court
43 Station Road
Kenilworth
Warwickshire
CV8 1JD

Date: 26 JAN 2018

National Dahlia Society

Statement of Financial Activities for the year ended 31 October 2017

	Notes	2017 Unrestricted funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		586	1,298
Charitable activities			
Main society activities		20,306	20,707
Other trading activities	2	19,350	16,824
Investment income	3	3,371	3,350
Total		43,613	42,179
 EXPENDITURE ON			
Raising funds		7,549	4,937
Charitable activities			
Main society activities		38,061	34,874
Total		45,610	39,811
Net gains/(losses) on investments		665	3,705
NET INCOME/(EXPENDITURE)		(1,332)	6,073
 RECONCILIATION OF FUNDS			
Total funds brought forward		120,216	114,143
TOTAL FUNDS CARRIED FORWARD		118,884	120,216

CONTINUING OPERATIONS


All income and expenditure has arisen from continuing activities.

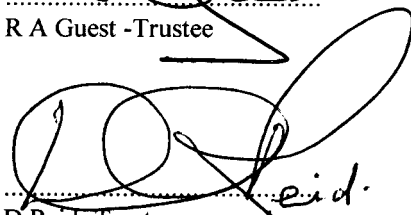
National Dahlia Society

**Balance Sheet
At 31 October 2017**

	Notes	2017 Unrestricted funds £	2016 Total funds £
FIXED ASSETS			
Tangible assets	7	-	139
Investments	8	76,993	86,531
		<u>76,993</u>	<u>86,670</u>
CURRENT ASSETS			
Stocks	9	9,279	7,499
Debtors	10	809	800
Cash at bank		37,646	30,860
		<u>47,734</u>	<u>39,159</u>
CREDITORS			
Amounts falling due within one year	11	(5,843)	(5,613)
		<u>41,891</u>	<u>33,546</u>
NET CURRENT ASSETS			
		<u>118,884</u>	120,216
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>118,884</u>	<u>120,216</u>
NET ASSETS			
		<u>118,884</u>	<u>120,216</u>
FUNDS			
Unrestricted funds	12	118,884	120,216
TOTAL FUNDS			
		<u>118,884</u>	<u>120,216</u>

The financial statements were approved by the Board of Trustees on 24/11/2018 and were signed on its behalf by:


 R A Guest -Trustee


 D Reid -Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 October 2017**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

First time adoption of frs 102

These financial statements are the first the charity has prepared in accordance with Financial Reporting Standard FRS 102. The previous financial statements were prepared in accordance with Financial Reporting Standard for Smaller Entities.

This has not resulted in the restatement of any values in the comparative period, other than a reclassification as shown in the Reconciliation of Income and Expenditure.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment - 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

National Dahlia Society

**Notes to the Financial Statements - continued
for the year ended 31 October 2017**

2. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Fundraising events - General	5,119	6,340
Fundraising events - Northern	4,053	667
Society sales	8,749	9,580
Publication committee	1,302	237
Judging committee	127	-
	<u>19,350</u>	<u>16,824</u>

3. INVESTMENT INCOME

	2017	2016
	£	£
Interest on government stocks	1,569	1,695
Deposit account interest	2	5
Greystone Financial Services	1,800	1,650
	<u>3,371</u>	<u>3,350</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2017 nor for the year ended 31 October 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2017 nor for the year ended 31 October 2016.

5. STAFF COSTS

	2017	2016
	£	£
Wages and salaries	<u>7,750</u>	<u>6,656</u>

The average monthly number of employees during the year was as follows:

	2017	2016
Administration	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,298
Charitable activities	
Main society activities	20,707

National Dahlia Society

**Notes to the Financial Statements - continued
for the year ended 31 October 2017**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Other trading activities	16,824
Investment income	3,350
Total	<u>42,179</u>
EXPENDITURE ON	
Raising funds	4,937
Charitable activities	
Main society activities	34,874
Total	<u>39,811</u>
Net gains/(losses) on investments	<u>3,705</u>
NET INCOME/(EXPENDITURE)	<u>6,073</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	114,143
TOTAL FUNDS CARRIED FORWARD	<u><u>120,216</u></u>

7. TANGIBLE FIXED ASSETS

	Office equipment £
COST	
At 1 November 2016 and 31 October 2017	<u>1,735</u>
DEPRECIATION	
At 1 November 2016	1,596
Charge for year	<u>139</u>
At 31 October 2017	<u>1,735</u>
NET BOOK VALUE	
At 31 October 2017	<u><u>-</u></u>
At 31 October 2016	<u><u>139</u></u>

Notes to the Financial Statements - continued
for the year ended 31 October 2017

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 November 2016	86,531
Disposals	(10,203)
Revaluations	665
	<hr/>
At 31 October 2017	76,993
	<hr/>
NET BOOK VALUE	
At 31 October 2017	76,993
	<hr/> <hr/>
At 31 October 2016	86,531
	<hr/> <hr/>

There were no investment assets outside the UK.

9. STOCKS

	2017 £	2016 £
Stocks	9,279	7,499
	<hr/> <hr/>	<hr/> <hr/>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	809	800
	<hr/> <hr/>	<hr/> <hr/>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
VAT	-	542
Other creditors	2,081	1,483
Accruals and deferred income	3,762	3,588
	<hr/> <hr/>	<hr/> <hr/>
	5,843	5,613
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the year ended 31 October 2017

12. MOVEMENT IN FUNDS

	At 1.11.16 £	Net movement in funds £	At 31.10.17 £
Unrestricted funds			
General fund	120,216	(1,332)	118,884
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	120,216	(1,332)	118,884
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	43,613	(45,610)	665	(1,332)
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	43,613	(45,610)	665	(1,332)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13. RELATED PARTY DISCLOSURES

The Trustees, where applicable, pay subscriptions on the same basis as other members.

National Dahlia Society

**Reconciliation of Income and Expenditure
for the Year Ended 31 October 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		1,298	-	1,298
Charitable activities		20,707	-	20,707
Other trading activities		16,824	-	16,824
Investment income		3,350	-	3,350
Total		42,179	-	42,179
EXPENDITURE ON				
Raising funds		4,937	-	4,937
Charitable activities		33,774	1,100	34,874
Governance costs		1,100	(1,100)	-
Total		39,811	-	39,811
Net gains/(losses) on investments		3,705	-	3,705
NET INCOME/(EXPENDITURE)		<u>6,073</u>	-	<u>6,073</u>

National Dahlia Society

Reconciliation of Funds

At 1 November 2015

(Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>
FUNDS		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS		<u>-</u>	<u>-</u>	<u>-</u>

National Dahlia Society

**Reconciliation of Funds
At 31 October 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		139	-	139
Investments		86,531	-	86,531
Total		<u>86,670</u>	-	<u>86,670</u>
CURRENT ASSETS				
Stocks		7,499	-	7,499
Debtors		800	-	800
Cash at bank		30,860	-	30,860
		<u>39,159</u>	-	<u>39,159</u>
CREDITORS				
Amounts falling due within one year		(5,613)	-	(5,613)
		<u>33,546</u>	-	<u>33,546</u>
NET CURRENT ASSETS				
		<u>120,216</u>	-	<u>120,216</u>
TOTAL ASSETS LESS CURRENT LIABILITIES				
		<u>120,216</u>	-	<u>120,216</u>
NET ASSETS				
		<u>120,216</u>	-	<u>120,216</u>
FUNDS				
Unrestricted funds		<u>120,216</u>	-	<u>120,216</u>
TOTAL FUNDS		<u>120,216</u>	-	<u>120,216</u>