



The British Fuchsia Society

England and Wales registered charity no 1038334

Scottish registered charity no SC039652

Receipts and Payments Accounts

For the period from

Start Date 01/11/2024 to End Date 31/10/2025

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		2025	2025	2025	2024
		£	£	£	£
Receipts					
Subscriptions/Affiliations	5	9,991		9,991	10,638
Donations		146		146	67
Sales: -Books, Badges, Leaflets etc		528		528	1,006
- Show awards		308		308	261
- Plant Sales		893		893	760
Interest on Cash Deposits	4	1,805		1,805	1,855
Prize Money / Awards at non BFS Shows		750		750	1,125
Show Income		1,564		1,564	1,345
Adverts in publications		130		130	389
Gift Aid		1,656		1,656	1,710
Plant Distribution		955		955	683
Affiliated Societies Insurance Scheme		907		907	875
Postage		21		21	21
Sundry Income		0	0	0	433
Total Incoming Resources		19,654	0	19,654	21,168
Payments					
Direct Charitable expenditure					
Annuals & Bulletins Printing	10	3,624		3,624	3,649
Books and Leaflets		0		0	0
Show Awards & BFS Awards		0		0	80
Badges & other sales stock etc.		454		454	364
Plant Distribution		499		499	451
BFS Shows		4,055		4,055	2,986
Expenses at/for Non BFS Shows/Events		910		910	879
Office Expenses for Officers:	2	2,320		2,320	2,320
Travelling Expenses & Room Hire	6	1,401		1,401	1,893
Postage/Carriage	9	3,899		3,899	3,965
General Printing/Stationery		917		917	1,041
Office & other equipment		600		600	384
Archive Conservation		0		0	1,591
Web Site		298		298	420
BFS and Affiliated Societies' Insurance		1,114		1,114	1,133
Bank/PayPal charges		116		116	102
Management - Admin of the Charity (AGM)	7	2,977		2,977	1,162
Sundry Expenses		0		0	0
Total Resources expended		23,184	0	23,184	22,420
Net Incoming Resources for Year		19,654	0	19,654	21,168
Excess / - Deficit for the Year		-3,530	0	-3,530	-1,252
Fund balance brought forward		115,191	910	116,101	111,534
Investment Value Change	11	6,509	0	6,509	7,105
Increase to (Reduction of) Stock	8	-688	0	-688	-1,286
Fund balance carried forward		117,482	910	118,392	116,101

STATEMENT OF BALANCES		2025		2024
<i>(including a statement of Assets and liabilities)</i>		£		£
Current Assets				
Stock of Goods	8	2,798		3,487
Sundry Debtors		0		0
United Trust Bank Fixed Term Deposit - 1 Year		34,557		32,924
Instant Access Account		14,173		20,000
EdenTree Investment Plan	11	64,845		58,336
Treasurer's Account		1,919		1,254
Sub Total Cash at Bank & Investments		115,494		112,514
Imprest Account		100		100
Sub Total Current Assets		118,392		116,101
Net Current Assets		118,392		116,101
NET ASSETS		118,392		116,101
<i>Represented by:</i>				
General Fund		117,482		115,191
Designated Fund	3	910		910
Restricted Funds	3	0		0
Total		118,392		116,101

1 Accounting Policies:

(a) Basis of Accounting - These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities (Accounts and Reports) Regulations 2008 and with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts(Scotland) Regulations 2006 (as amended).

(b) Receipts and Payments - Receipts (including grants receivable) are included in the accounts when received. Payments are included in the accounts when payment is made and are allocated to a particular activity where the cost relates to that activity.

(c) Stocks - Stocks are values at the lower of cost or net realisable value.

(d) Grants Payable - Grants Payable are recognised as expenditure when the grant is paid.

(e) Value Added Tax (VAT) - The Charity is not registered for value added tax as it mainly supplies exempt services. Value Added Input Tax is included in the expense to which it relates.

(f) Funds - **Unrestricted funds** are donation and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure which meets these criteria is charged to the fund. Designated Funds are determined following discussion and agreement of the trustees.

2 Office Expenses of Officers

£2,320 consisting of Secretary £1,120 - Assistant Secretary £400 - Treasurer £400 - Editor £400.

3 Restricted Funds 2025

Name of Group or Bequest	Amount	Date of Transfer to General Fund	Balance at 2024	Received 2025	Transfer to Gen. Funds 2025	Balance at 31/10/2025	Restricted Funds	Designated Funds
North Worcestershire FS Received Aug 2021	500	2026	500			500		500
Fife FS Received Dec 2023	410	2028	0	410		410		410
Total	910		500	410	0	910	0	910

4 Interest

£1633 was received on the maturity of the United Trust Bank FTD, which was rolled over for a further one year term in August 2025. The balance was from the Instant Access account.

5 Subscriptions & Affiliations

£9801 includes show offers expiring at 31/10/2026.

6 Travel Expenses & Room Hire

The Trustees are reimbursed for travel expenses to various committee meetings, and other meetings/events attended on behalf of the Society. Room Hire represents the cost of the one committee meeting held in person.

7 Admin of Charity

This represents the cost of the AGM, venue, booklet, voting forms and SAE for members, any Examination costs and designated officer travel costs.

8 Stock of Goods

	Stock	Stock	Increase (Reduction) of
	01/11/2024	31/10/2025	Stock in year
Books, leaflets, badges & Sales Stock	2,879	1,669	(-£1,210)
Awards (Medals, Rosettes and Spoons)	608	1,129	£521
	3,487	2,798	(-£689)

The stock of items & publications has been valued at year end on the basis of the lower of cost and realisable value. Write-downs are included for slow-moving or dated publications/items where further value may be difficult to realise. This is done on the basis of publication/production date - over 5 years for general publications/items (Category 1), or over 12 months for event-specific or slow-moving publications/items (Category 2). The remaining cultural leaflets fell into Category 1 in 2024-25. All have been written down accordingly. New purchases of Beanie Hats plus a fresh stock of Enamelled Medals for the Shows have been added to stock.

9 Postage/Carriage/Courier

As in previous years, this includes the cost of the franking machine which has been used extensively this year for the postal Plant Distribution scheme as well as the main bulk mailings of the Annual, Show Results and Bulletins. Also used for paper copies of Fuchsia News, bulk schedule mailing and subscription reminders in mid-January.

10 Annuals & Bulletins

The printing cost of £3624 covers the **four** publications sent out during this financial year.

11 EdenTree Investment Plan

The increase over the year includes reinvested dividends and interest of £2462 which is included in the year end value.

Mr John Nicholass (Hon Secretary)

J.F. Nicholass

Date

26th January 2026

Mr Paul Waldron (Hon Treasurer)

P. Waldron

Date

26th January 2026