

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LONDON IN BLOOM**

I report on the accounts of the Charity for the year ended 31<sup>st</sup> October 2022 which are set out on the attached pages.

### **RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider an audit is not required for this year (under section 43(2) of the Charities Act 1933 (the 1993 Act as amended by S28 of the Charities Act 2006) and that an independent examination is needed.

It is my responsibility to:-

Examine the accounts (under section 43(3)(a) of the 1993 Act as amended):- Follow the procedures specified in the General Directions given by the Charity Commission (under Section 43(7)(b) of the 1993 Act, as amended), and to state whether particular matters have come to my attention.

### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts,

and seeking explanations from you as trustees concerning any such matters. The procedure undertaken do not provided all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.


### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention.

1. Which gives me reasonable cause to believe that in any material aspect the requirements to keep accounting record in accordance with Section 386 of the Companies Act 2006; and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities have not been met ; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**W.GLYNNE OWEN & CO LIMITED**

Signed



**CHARTERED ACCOUNTANTS**

**2 CARADOG VILLAS**

**GLANHWFA ROAD**

**LLANGFNI, ANGLESEY LL77 7ED**

## LONDON IN BLOOM

### NOTICE OF ANNUAL GENERAL MEETING

1 Ro  
2 CC  
3 Minutes  
4 Treasurer  
5 Examiners

Notice is hereby given that the Annual General Meeting of London in Bloom will be held at 124 Gravel Hill, Croydon CR0 5BF at 10.30am on xxxxxxxxxx March 2023 for the following purposes only:

1. To receive, and, if agreed, to approve, the Annual Report and Accounts of the Trustees for 2022
2. To consider and, if agreed, to elect those of the retiring Trustees willing to continue for a further year.
3. To consider, and if agreed, to elect as Trustees those who have agreed to be nominated
4. To consider and, if agreed, to re-appoint the Reporting Accountant
5. To consider any other resolution notified to the Company Secretary in advance of the meeting.

By Order of the Council of Trustees

xxxxxxx 2023

Geoffrey R Hyde, Company Secretary

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## **LONDON IN BLOOM**

London in Bloom is a company limited by guarantee no 3859876 and a Registered Charity no 1079979. It was formed in 1999 to take over from the previous London in Bloom, an unincorporated association founded in 1967.

### **22nd ANNUAL REPORT AND ACCOUNTS**

For the year ended 31<sup>st</sup> October 2022

London in Bloom organises community-led sustainable horticultural and environmental annual competitions that the councils, schools, commercial interests, and residents for the 31 Boroughs and 2 Cities of Greater London. Grades of awards are given for excellence with an emphasis on the environment, community involvement and horticulture. Some high achievers may enter the National Finals of Britain in Bloom.

**LONDON IN BLOOM**  
**ANNUAL REPORT**  
**for the year ended 31 October 2022**

**Legal and Administrative Details**

**COUNCIL OF TRUSTEES**

Peter Holman,            Co-Chair & Executive Trustee  
Mark Wasilewski       Co-Chair  
Michael Fitt            to 8 June 2022  
Ruth Gowney  
Geoff Hyde    Company Secretary  
Ian Hyde  
Mark Wasilewski  
Miles Watson-Smyth

**CAMPAIGN MANAGEMENT** Anne Holman and Kate Harris

**PRINCIPAL ADDRESS and REGISTERED OFFICE**

124 Gravel Hill  
Croydon  
Surrey CR0 5BF

**BANKERS**

CafCash Limited  
West Malling  
Kent

**REPORTING ACCOUNTANT**

W Glynne Owen & Company Limited, Chartered Accountants  
2 Caradog Villas, Glanhwfa Road  
Llangefni, Anglesey LL77 7EN

## **LONDON IN BLOOM**

### **TRUSTEES' REPORT**

**for the year ended 31st October 2022**

#### **Charitable Objectives**

The charity's objectives are the promotion of floriculture and horticulture, to advance the education of the public, particularly school children, in ecological sustainability and natural resource conservation, and to enhance the lives of older adults in London.

#### **Governance**

The charity is managed by its Council of Trustees/Directors.

The other trustees/Directors nominate new Trustees/Directors. All retire at the Annual General Meeting and are eligible for re-election. Trustee Meetings are held throughout the year. The Chairmen and Campaign Managers attend meetings with the Britain in Bloom organisation. Though not a legal requirement, the Trustees have appointed an Independent Reporting Accountant to report to them on the Annual Report and Accounts.

#### **Achievements and Activities:**

##### **Aim of London in Bloom for 2022**

The aims of London in Bloom for 2022 were to secure sufficient funds to cover the planned expenditure, bring participation back to pre-pandemic levels, update the judging and assessment criteria and guidance documents to meet the needs of a changing climate, and further encourage community participation. Securing and training judges and assessors to meet the needs of an anticipated increase in entrants.

##### **Achievements in 2022**

London in Bloom achieved participation levels equal to pre-pandemic levels, with entrants expressing thanks that the campaign continued during the lockdown years. A seminar for judges and entrants was held jointly with South & South East in Bloom, with premises and facilities donated by the Royal Horticultural Societies Gardens Wisley. A most successful awards ceremony was achieved due to the kind hosting and provision of a venue by the London Borough of Tower Hamlets.

Modifications to guidance notes for participants and judges/assessors took account of environmental considerations as a central theme. It proved extremely difficult to source funds, despite the efforts of the Trustees, which were below expectations.

Achievement of a complete refurbishment of the London in Bloom website.

## **Objectives for 2023**

1. To enhance the Trustee board by seeking additional trustees who would bring additional skills and expertise to the board.
2. A detailed review of all current activities and responsibilities (board and campaign management) will be undertaken to meet the needs of succession, with a plan to replace the retiring board and campaign management personnel by no later than 2024/5
3. All board members are to contribute to acquiring an additional £15,000 in funding to allow the continuance of London in Bloom (sponsors, grants, donors, etc.), ensuring London in Bloom's viability over the next 5-10 year period.
4. Continue to adapt to climate change changes through updated judging and assessment criteria, guidance to participants, and training for judges & assessors.
5. Participate in Britain in Bloom Federation meetings and workshops to agree on common aims & objectives across the regions of Britain in Bloom, ensuring Bloom remains relevant and attainable for its participants.
6. Develop and enhance our regional objectives wherever possible and increase participation across all areas of the Region(s).
7. Provide mentoring and, where possible, support an increase in participants understanding of gardening methods fit for the future.
8. Work with and develop partners and partnerships across Greater London to mitigate local flooding, reduce heat islands, increase opportunities for nature encourage entries to increase "Greening" projects to reduce the effects of climate change in the charity's Region
9. Ensure all Trustees continue to play a full role in the future of Bloom, safeguarding the excellent governance and fiscal management already achieved.
10. Continue to update the two Bloom websites and use affordable technology to increase efficiency and reduce manual administration systems.
11. Ensure sufficient judges and assessors are available (an estimated 10%) to meet the projected increased participation and that judges and assessors meet the standards of a representative of London in Bloom and Bloom overall.
12. Seek additional Patrons to help raise public awareness of Bloom and support the charity's work.

## **Public Benefit Statement**

The 9.5 million general public of the Greater London area, including residents and visitors, benefit from raising standards of beautification, greening and environmental responsibility, resulting from the London Cities, Boroughs taking part in our campaign. Not only Councils but wide-ranging Business and voluntary community groups participate in presenting and managing their areas; awards are given for the standards achieved, and advice on improvement is given.

## Financial Position

The campaign managers' work in keeping in touch with entrants since COVID succeeded, with a record number of entrants willingly participating. With the higher amount of entrants, and support from long-standing loyal supporters, sufficient funds were raised to cover costs, but no headline sponsor was found, despite efforts. A minimal surplus for the year resulted, with the reserves remaining adequate at almost £12,000. This situation is tight but not critical.

The Statement of Financial Activities and the Balance Sheet are on pages \* to \* following.

## Risk Management

The Trustees have considered the risks to which the charity is exposed and are taking the appropriate action.

## Reserves Policy

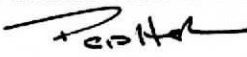
The Trustees have adopted a reserves policy that as soon as circumstances permit, the General Reserve should cover the net fixed assets, provide for a minimal Annual Award Ceremony and for essential administrative expenditure to continue for a reasonable time (at least six months) if funds were temporarily unavailable. It will take time to build up to this level, as sponsors will rightly expect that their contribution will be spent on direct charitable expenditure rather than put into reserve.

## Statement of Trustees' Responsibilities

Charity Law and the Charity's Deed of Trust require the Trustees to prepare financial statements for each financial year which give an accurate and fair view of the state of affairs of the Trust and of the income and expenditure of the Trust for that period.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently; make judgements and estimates that are reasonable and prudent and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Trust will continue.

The Trustees are responsible for keeping proper accounting records which reasonably accurately disclose the Trust's financial position at any time and enable them to ensure that the financial statements comply with the Charity Act and the Trust Deed requirements. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

  
Peter G D Holman.....Co-Chair & Managing Trustee  
Geoffrey R Hyde.....Trustee & Treasurer

  
Dated 31<sup>st</sup> January 2023



# LONDON IN BLOOM

## Balance Sheet as at 31st October 2022

	Note	Cost	Deprec'n B/Fwd	Deprec'n 2022	Deprec'n Total	2022 £.00	2021 £
		£0.00	£0.00	£0.00	£0.00		
<b>FIXED ASSETS</b>	6						
Computer November 2020		649.00	180.00	213.00	393.00	256.00	469
Computer Dec 2021		659.00		183.00	183.00	476.00	
		1,308.00	180.00	396.00	576.00		
						732.00	469.00
<b>TOTAL NET FIXED ASSETS</b>						<b>732.00</b>	<b>469.00</b>
<b>CURRENT ASSETS</b>							
Cash at Bank:							
General Account						16,604.86	15,427
Restricted Funds Account						0.00	0
Petty Cash						0.00	0
Debtors/Prepayments	7					1,630.00	85
						18,234.86	15,512
<b>CREDITORS:</b>							
Amounts falling due within one year	8					(6,954.52)	(4,090)
<b>NET CURRENT ASSETS</b>						11,280.34	11,422
<b>TOTAL NET ASSETS</b>						<b>£12,012.34</b>	<b>£11,891</b>
<b>RESERVES:</b>							
General Reserve						12,012.34	11,891
Designated Reserve - Award Ceremony						0.00	0
Restricted Reserves	9					0.00	0
<b>TOTAL RESERVES</b>						<b>£12,012.34</b>	<b>£11,891</b>

For the year ended 31 October 2022 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

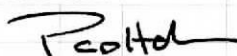
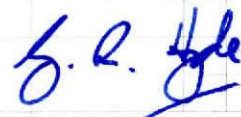
Responsibilities of directors/trustees:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act - however, in accordance with section 43 of the Charities Act 1993 the accounts have been examined by an independent examiner whose report is attached.
- The directors/trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Trustees on xxxxxxxx 2022/3

Peter G D Holman.....Trustee

Geoffrey R Hyde.....Trustee



**LONDON IN BLOOM**  
**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 31 October 2022

	Note 1 & 2	General Fund 2022 £.00	Restricted Funds 2022 £.00	Total Funds 2022 £.00	Total Funds 2021 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from generated funds</b>					
Voluntary Income		8,519.76		8,519.76	6,100
Activities for generating funds		0.00		0.00	0
Bank Interest		6.21		6.21	0
<b>Incoming resources from Charitable activities</b>		28,575.91		28,575.91	25,983
<b>TOTAL INCOMING RESOURCES</b>		37,101.88	0.00	37,101.88	32,083
<b>RESOURCES EXPENDED</b>					
Charitable Activities		36,679.30		36,679.30	27,430
Governance		301.00		301.00	239
<b>TOTAL RESOURCES EXPENDED</b>		36,980.30	0.00	36,980.30	27,669
<b>NET RESOURCES FOR THE YEAR</b>		121.58	0.00	121.58	4,414
Fund Balances b/fwd 1/11/21		11,890.76	0.00	11,890.76	7,477
Transfer to/from "Designated Fund" ""Award Ceremony Reserve"	5	0.00	0.00	0.00	0
<b>FUND BALANCES CARRIED FORWARD 31/10/22</b>		£12,012.34	£0.00	£12,012.34	£11,891

# **LONDON IN BLOOM**

## **NOTES TO THE FINANCIAL STATEMENTS** **Year ended 31<sup>st</sup> October 2022**

### **1. ACCOUNTING POLICIES**

**Accounting Convention:** The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), The Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting, and Reporting by Charities.

**Fund Accounting:** The charity's general funds consist of funds which the charity may use for its purposes at its discretion. The charity has now no restricted fund which can only be spent within the specific restriction(s) of the donor.

**Format of Income and Expenditure Account:** A Statement of Financial Activities has been prepared, as opposed to the statutory Profit and Loss Account, which shows the sources from which the Charity's Income was derived and the objects of the charity to which those resources were directed.

### **2. SPONSORSHIP**

We gratefully acknowledge the long-standing and continuing financial contribution and support of The Worshipful Company of Gardeners, Amberol, and Jeremy Linton.

It should be noted that the Trustees, Committee members and judges give a significant amount of their time to running the charity, for which they receive no remuneration.

### **3. DISCLOSURE OF PAYMENTS TO "RELATED PERSONS"**

Mrs Anne Holman took over as Acting Unpaid Co-ordinator in 2003, at a time of extreme financial crisis. This was, in every aspect, of inestimable value to the Trustees and to the London in Bloom organisation. The Trustees therefore applied to the Charity Commission and the Registrar of Companies to modify the Memorandum & Articles so that Mrs Anne Holman could continue as Co-ordinator for 2004 and subsequent years, and be paid a reasonable fee. This was agreed, subject to certain conditions, all of which have been complied with. Mrs Holman has continued since, for which the Trustees are most grateful, and thank her for her exceptional efforts. It is greatly appreciated by the Trustees that Mrs Holman, now designated as the Campaign Manager, has agreed to continue as a jobshare with Mrs Kate Harris.

Under new Charity Law, payment may now be made to "related persons" without specific authority of the Charity Commission, provided that strict procedures are followed. The Trustees have always followed these absolutely.

#### **4. DISCLOSURE OF EXPENSES PAID TO TRUSTEES/DIRECTORS.**

A total of £nil (2021 - £nil) has been reimbursed to Trustees/Directors, representing their travel and subsistence when visiting and judging the entrants, representing London in Bloom at Britain in Bloom meetings, and in the course of ordinary business.

#### **5. DESIGNATED FUNDS – AWARDS CEREMONY RESERVE**

The charity is vulnerable to the sudden withdrawal of sponsorship for its Annual Awards Ceremony. Funds will be set aside as financial circumstances permit, to allow a ceremony to take place even if no sponsor was available. Regrettably, in view of the financial situation, it was necessary to draw back this reserve into the general reserve in 2014.

#### **6. FIXED ASSETS**

It was essential to replace a modest computer during the year. These computers are depreciated at 33% pa, being their expected working life. Smaller items such as printers are expensed when purchased.

#### **7. DEBTORS**

The debtors comprise £1,630 (£85) for entrant fees and award extra places in 2022. None are in dispute.

#### **8. CREDITORS**

There were no entrants fees received for any Campaign carried forward to 2023 by mutual agreement (2021 £360); The other items were the Reporting Accountant's 2022 estimated fee of £350 (2021 £350), the final instalment for Campaign Management of £2,000 (2020 £2,000), and £1,261.96 (2021 £1380.68) funds continuing to be held on behalf of an independent project (managed by The Royal Parks Guild).

#### **9. RESTRICTED RESERVES**

All Restricted Reserves have been fully expended.

LONDON IN BLOOM					
Income & Expenditure Account for years ending 31st October					
Detailed version for the Trustees					
	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Actual	Actual
<b>INCOME</b>					
Sponsors see below list	14,920.00	8,720.00	6,100.00	6,100.00	4,600.00
Entrants Fees	17,072.00	15,700.50	5,375.00	17,383.00	19,540.91
Seminar Fees	360.00	145.00	0.00		
Awards Extra Places	2,256.00	4,157.00	0.00		3,919.76
Entrants Services	11,550.00	0.00	1,212.00		
Donations		500.00	255.00		
Gift Aid			1,785.28	410.00	
Neighbourhoods	6,955.00	9,035.00	0.00	8,190.00	9,035.00
RHS Special 2020 Grant			3,981.00		
Bank Interest	0.00	0.00	0.00	0.00	6.21
<b>TOTAL INCOME</b>	<b>53,113.00</b>	<b>38,257.50</b>	<b>18,708.28</b>	<b>32,083.00</b>	<b>37,101.88</b>
<b>EXPENDITURE</b>					
Annual Awards	3,737.01	7,886.57	60.00	794.47	6,522.54
Seminars	782.90	0.00	0.00		
Committee Meetings	275.88	45.35	128.80	25.00	30.00
Software / web development	2,227.51	3,002.61	3,044.74	2,020.23	5,159.54
Insurance RHS	90.00	90.00	90.00	90.00	90.00
Judging General	976.94	968.70	34.80	279.58	764.46
Mileage PH	389.19	414.30	49.05		
Professional Fees PH	6,500.00	5,000.00	500.00		
Travel - Trustees	555.41	225.50	32.00		
Travel - Others	114.42	0.00	0.00	21.51	
Campaign Management-Basic	20,000.00	20,500.00	14,400.00	20,500.00	20,500.00
ditto ex gratia	2,000.00	500.00		2,000.00	2,000.00
Office consumables	1,526.75	295.38	284.52	995.55	498.32
Postage	261.98	204.31	134.21	18.78	271.44
Printing,					
Telephone	408.00	408.00	384.00	360.00	360.00
Website set-up and Maint					
Contingency/Misc Other					
Bank Charges	60.00	65.00	60.00	91.00	87.00
Reporting Accountant/Co House	389.00	301.00	363.00	239.00	301.00
Depreciation Computer	609.92	666.00	666.00	234.00	396.00
Costs re Entrants Services	7,400.00	0.00	0.00	0.00	0.00
<b>TOTAL EXPENDITURE</b>	<b>48,304.91</b>	<b>40,572.72</b>	<b>20,231.12</b>	<b>27,669.12</b>	<b>36,980.30</b>
<b>MARGIN</b>	<b>£4,808.09</b>	<b>(£2,315.22)</b>	<b>(£1,522.84)</b>	<b>£4,413.88</b>	<b>£121.58</b>
3/3/2023 12:03	Surplus	Deficit	Deficit	Surplus	Surplus
<b>Sponsors/Supporters</b>					
MPGA for Awards	70.00	70.00			
WCGardeners	4,000.00	3,000.00	0.00	2,000.00	2,000.00
Windowflowers re Seminar	1,000.00	1,000.00	1,500.00	1,500.00	
MPGA	1,000.00	1,000.00	1,000.00	see above	1,000.00
Veolia					
Idverde		1,000.00	1,000.00	1,000.00	
Jeremy Lindon	1,000.00	1,000.00	2,000.00	1,000.00	1,000.00
Mr & Mrs Bellamy	500.00	300.00	0.00		
Bourne Amenity	750.00	750.00	0.00		
Amberol	600.00	600.00	600.00	600.00	600.00
Mayor of London	6,000.00	0.00	0.00		
	<b>14,920.00</b>	<b>8,720.00</b>	<b>6,100.00</b>	<b>6,100.00</b>	<b>4,600.00</b>

LONDON IN BLOOM						
Balance Sheet as at 31st October						
Detailed Trustee Version						
	2017	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Actual	Actual	Actual
	£	£	£	£	£	£
<b>Assets</b>						
Fixed Assets: one computer						
Net Book Value b/f	0.00	0.00	1,386.00	720.00	54.00	469.00
New This Year	0.00	1,995.92	0.00	0.00	649.00	659.00
Depreciation this year	0.00	609.92	666.00	666.00	234.00	396.00
Net Book Value c/f	0.00	1,386.00	720.00	54.00	469.00	732.00
Balance at Bank	8,371.85	15,544.72	15,310.88	14,918.56	15,427.44	16,604.86
less: B'field & B'flies Balance		-2,800.78	-1,740.68	-1,380.68	-1,380.68	-1,261.96
Petty Cash	0.00	0.00	0.00	0.00	0.00	0.00
Debtors	650.00	1,035.00	70.00	0.00	85.00	1,630.00
Creditors see below	2,515.00	3,850.00	5,360.48	6,115.00	2,710.00	5,692.56
<b>Net Assets</b>	<b>£6,506.85</b>	<b>£11,314.94</b>	<b>£8,999.72</b>	<b>£7,476.88</b>	<b>£11,890.76</b>	<b>£12,012.34</b>
General Reserve b/f	8,929.51	6,506.85	11,314.94	8,999.72	7,476.88	11,890.76
Surplus(Deficit) current year	(2,422.66)	4,808.09	(2,315.22)	(1,522.84)	4,413.88	121.58
	Deficit	Surplus	Deficit	Deficit	Surplus	Surplus
General reserve c/f	6,506.85	11,314.94	8,999.72	7,476.88	11,890.76	12,012.34
Awards Reserve	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total reserves</b>	<b>£6,506.85</b>	<b>£11,314.94</b>	<b>£8,999.72</b>	<b>£7,476.88</b>	<b>£11,890.76</b>	<b>£12,012.34</b>
<b>Creditors:</b>						
Examiner	300.00	350.00	350.00	700.00	350.00	350.00
Campaign Mgr	1,800.00	2,000.00	1,000.00	0.00	2,000.00	2,000.00
Annual Awards Ceremony			4,010.48	0.00		3,301.56
Entrants fees in advance	415.00			5,415.00	360.00	0.00
Software Maintenance						41.00
Website Maint						
Perf-related incentive		1,500.00	0.00			
VAT on Awards Cost						0.00
	2,515.00	3,850.00	5,360.48	6,115.00	2,710.00	5,692.56
<b>Debtors:</b>						
RHS Neighbourhoods	455.00	0.00	0.00	0.00	0.00	0.00
Awards/Entry Fees Places Boroughs	195.00	1,035.00	70.00	0.00	85.00	1,630.00
	650.00	1,035.00	70.00	0.00	85.00	1,630.00