

Flower Estate Family Action

(Registered Charity number 1141800)

(Company Ltd by Guarantee Number 3812051)

Financial Statements

for the year ended 31 July 2023

Contents	Page
Legal and administrative information	2
Trustees' report	3-4
Examiners report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8-9

Flower Estate Family Action

Legal and administrative information

Trustees

Elaine Yates
John Kite
Michele Ward

Company Secretary

John Kite

Company number

3812051

Registered Charity number

1141800

Registered office

153 Foxglove Road
Sheffield
S5 6FP

Accountant

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatia
CA7 2EL

Bank

National Westminster
42 High Street
Sheffield
S1 2GE

Flower Estate Family Action

Trustees report

The Trustees present their annual report and financial statements for the year ended 31 July 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Structure, governance and management

Governing document

Flower Estate Family Action is a charitable company limited by guarantee, incorporated on 22 July 1999 and registered as a charity on 11 May 2011. The company was established under a Memorandum of Association, which states the objects and powers of the company and is governed under its Articles of Association.

Reserves Policy

In line with the Charity Commission guidelines on reserves it is the policy of Flower Estate Family Action to aim to maintain unrestricted funds, which are the free reserves of the charity, at a level that equates to approximately three to six months expenditure. This provides sufficient funds to cover management, administration and support costs and to respond to emergency applications for grants that arise from time to time.

On current expenditure levels, the forecast for six months running costs is in the region of £30,000. As at 31 July 2022 our reserves stand at £34,810

Chairs Report

Flower Estate Family Action continues to support the local community with our main focus being providing practical help for those in need due to the Cost of Living crisis. Our Community Wellbeing Champions (formally Community Champions) have continued making contacts, having meaningful conversations around health and current issues that local people are facing.

We are still providing adult learning courses; crafts & IT, a HAF provider; working with local families during school holidays. The HAF family craft sessions were really popular during October half-term. The Christmas visit to Gulliver's Kingdom with a show and receiving a gift from Santa's workshop was magical, the performers engaged with the children who all enjoyed the day.

We still provide FareShare food parcels and have a waiting list of families. We assisted Flower TARA with their summer trip, distributing tickets and collecting money on their behalf. We continue to work closely with the TARA supporting them with their projects. We are a community partner for Food Works Sheffield being the local collection hub; this is growing and we are able to distribute meals needed in an emergency. Frozen meals can still be purchased for only a £1 each which is great value and helps during the current climate.

We provided Christmas Hampers and gifts for local families which was a great success. This could not have been achieved without the help from our team of volunteers. We continue to react quickly to the needs of the local community and adapted our services accordingly. This continued flexibility we feel plays a major part in helping local people when they needed it the most.

The centre manager (Lesley) and trustees have still been working hard to secure funding and thanks go to Lesley and the trustees for their tireless support. We thank all funders but a mention to Henry Smith Charity who for the last 3 years provided funding that enabled us to expand and support our local community. The funding made a huge difference to our organisation and benefitted the local community.

Elaine Yates

Flower Estate Family Action

Trustees report

Trustees responsibilities for the financial statements

Company law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the Company for that period. In preparing those financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent.
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.
- ☐ state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the Trustees on _____ and is signed on their behalf by:

Elaine Yates
Chairperson

Flower Estate Family Action

Independent Examiner's report on the Accounts of Flower Estate Family Action for the year ended 31 July 2023

I report on the accounts of the company for the year ended 31 July 2023 which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- ☐ examine the accounts under section 145 of the 2011 Act;
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- ☐ to state whether particular matters have come to my attention.
- 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 Commission. 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 procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, 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.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: _____

Flower Estate Family Action

Statement of Financial Activities for the year ended 31 July 2023

		Total 2023 £	Total 2022 £
Incoming resources	Notes		
Grants	1		
Grants	3	80,224	108,218
Training & childcare income		661	1,033
Donations		1,664	239
Room hire		1,920	4,100
Other income		343	
Total Incoming resources		84,812	113,590
Resources expended			
Salaries		25,626	25,506
Volunteer expense		100	424
Tutor and course costs		10,017	-
Projects and activities		25,720	45,733
Equipment and repairs		2,281	2,459
Insurance		504	493
Stationery and postage		56	48
Telephone		804	811
Utilities and rates		2,454	2,774
Accountancy		255	240
Other expenditure		26	-
Total resources expended		67,843	78,488
Net (outgoing)/incoming resources		16,969	35,102
Total funds brought forward		76,131	41,029
Total funds carried forward		93,100	76,131

Flower Estate Family Action
Balance Sheet
as at 31 July 2023

	Notes	2023 £	2022 £
Current Assets			
Debtors		-	-
Balance at bank and cash		93,355	76,371
Total current assets		<u>93,355</u>	<u>76,371</u>
Creditors: amounts falling due within one year	2	(255)	(240)
Net current assets/(liabilities)		<u>93,100</u>	<u>76,131</u>
Total assets less current liabilities		<u>93,100</u>	<u>76,131</u>
Total net assets		<u>93,100</u>	<u>76,131</u>
Represented By			
FUNDS			
Unrestricted funds		52,084	34,810
Restricted & Fund holding		41,016	41,321
		<u>93,100</u>	<u>76,131</u>

For the year ending 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities;

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The directors acknowledge their responsibilities for complying with the requirements of the 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.

The financial statements are approved by the Board on _____ and signed on its behalf by:

Elaine Yates
Chair

Flower Estate Family Action

Notes to the financial statements for the year ended 31 July 2023

1 Accounting Policies

(a) Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

(b) Income

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

(c) Restricted Funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

(d) Unrestricted Funds

Unrestricted Funds are other income received or generated for the objects of the Company without further specified purpose and are available as general funds.

(e) Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

(f) Tangible Fixed Assets and Depreciation

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

At present there are no fixed assets.

(g) Fund Accounting

Funds held by the Company are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a particular restricted purposes within the objects of the Company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Flower Estate Family Action

Notes to the financial statements for the year ended 31 July 2023

2 Creditors; amounts falling due within one year

These are expenses that have been incurred but have not been billed or paid for during the accounting period. They are in respect of:

	2023	2022
	£	£
Accruals	255	240
	<u>255</u>	<u>240</u>

3 Grants

	Total 2023	Total 2022
	£	£
The Co-operative Foundation	-	706
John Lewis - Do It Trust	-	1,000
Henry Smith Charitable Foundation	23,000	22,500
Sheffield City Council - COVID	-	-
Sheffield City Council	23,281	36,384
Sheffield City Council - Capital	-	-
SOAR - HAF	13,713	36,368
South Yorkshire Community Foundation	16,342	-
Flower Estate TARA	3,889	11,260
Total	<u>80,225</u>	<u>108,218</u>

4 Restricted funds and fund holding movements

	Brought forward	Income	Expenditure	Carried forward
Flower Estate TARA	1,694	3,889	(5,157)	426
Henry Smith Charitable Foundation	3,452	23,000	(21,449)	5,003
John Lewis - Do It Trust	488	-	(488)	-
SCC - Community Champions	14,718	20,000	(19,815)	14,903
SCC - Safety Community	51	-	-	51
SCC -	-	991	-991	-
SCC - Healthwatch	-	790	(790)	-
SCC - Digital Scheme	2,500	-	(2,500)	-
SCC - Fairshare	813	1,500	(2,313)	-
SCC - Rats	1,464	-	(927)	537
SCC - COVID	10,000	-	(9,261)	739
Sew easy	249	-	-	249
SOAR - HAF	5,892	13,713	(14,517)	5,088
South Yorkshire Community Foundation	-	16,342	(2,322)	14,020
	<u>41,321</u>	<u>80,225</u>	<u>(80,530)</u>	<u>41,016</u>