FLOWER CHARITABLE TRUST

England & Wales · Charity number 1188456

Details

Status	Registered
Legal form	CIO
Registered	2020-03-10
Register	View on the Charity Commission register

Contact

Address	Vale View Belmont Road Bath BA2 5JR
Phone	07799115766
Email	mark@cmfproperty.com

Activities

Objects: TO ADVANCE SUCH CHARITABLE PURPOSES AS THE TRUSTEES SEE FIT FROM TIME TO TIME IN PARTICULAR BUT NOT LIMITED TO THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE, THROUGH THE PROVISION OF GRANTS, GOODS OR SERVICES

Activities: To advance such charitable purposes as the Trustees see fit from time to timein particular but not limited to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, through the provision of grants, goods or services

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-06	£17,756	£4,845	-	-
2024-04-06	£5,195	£8,341	-	-
2023-04-06	£0	£1,931	-	-
2022-04-06	£260,731	£0	-	-
2021-04-06	£0	£0	-	-

Trustees

Name	Role	Appointed
Mark Flower	Chair	2020-03-05
Andrew James Flower		2020-03-05
Clare Barbara Flower		2020-03-05
David Paul Flower		2020-03-05
Gregory James McDermott		2020-03-05
Jack Stephen Flower		2020-03-05
Luke Joseph Flower		2020-03-05
Samantha Ann McDermott		2020-03-05

FLOWER CHARITABLE TRUST

England & Wales - Charity number 1188456

Accounts

Charity number 1188456

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Report and Financial Statements
Year ended 31 March 2025

The Flower Charitable Trust
(A Charitable Incorporated Organisation)
31 March 2025

Report and Accounts

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The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Reference and administrative information

Members of the Trustee Board at 31 st March 2025

Independent Examiner

David Mead BSc FCA
Tremain House
8 Maple Drive
Winchester
Hampshire
SO237NG

Registered Office

Vale View
Belmont Road
Bath
BA2 5JR

Registered Charity Number

1188456

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Report of the Trustees

The Trustee Board presents its report for the year ended 31 March 2025

Structure, Governance and Management

The Flower Charitable Trust is a Charitable Incorporated Organisation and was registered by the Charity Commission on 10 March 2020. It has a Trustee Board which was put in place at the time the trust was formed and then registered with the Charity Commission. The Trust Board are accountable for the conduct of the organisation.

Aims and Objectives

To advance such charitable purposes as the Trustees see fit from time to time in particular to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, through the provision of grants, goods or services

Activities and achievements

The Trust has continued to lease the property Lilliana Way in Bridgewater to Julian House

The house has provided secure accommodation for 7 clients during this period mainly for women fleeing domestic abuse. We continue to have good feedback from Julian House and their need for this type of accommodation is increasing

We are presently considering financing a second property for Julian House

The Ralph Flower Engineering Award is in to its third year. We have worked closely with Cross Engineering (Ralph's Company for 74 years) to offer the award to students at Bath University and UWE (University of the West of England). The Trust is about to interview students for the award for the current academic year.

The Trust is in a sound financial position and is now considering Fund Raising Events perhaps with other local charities. This will enable us to offer more shelter for vulnerable people and funds for other charitable purposes.

We also are planning to raise the profile of the charity with an online presence with a website.

Financial Review

The financial accounts for the year are set out on pages 1 to 8. The Statement of Financial Activities shows the endowment as described above, expenditure to date being incident overheads. The trust has a surplus for the year of £12,911. The whole of the fund is unrestricted.

Statement of Trustees' responsibilities

The Trustees are required by law to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to:

-select suitable accounting policies and then apply them consistently.
-observe the methods and principles in the Charities SORP

-state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial accounts.
-make judgements and estimates that are reasonable and prudent; and
-prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its work.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detections of fraud and other irregularities.

This report was approved by the Board of Trustees on

DocuSigned by:
Mark Flower
881C7F3FCDB3402...

Mark Flower
Chair

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Independent Examiners Report

I report on the accounts of the Flower Charitable Trust for the 12 months ended 31 March 2025, which are set out on pages 2 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners Statement

I have completed my examination. I can 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 the accounts as 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 have no concerns and have come across no other matter in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding on the accounts to be reached.

DocuSigned by:
David Henry Mead
6CA0A4101537410...

David Mead BSc FCA
Chartered Accountant
Tremain House
8 Maple Drive
Kings Worthy
Winchester
Hampshire
SO237NG

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the year ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income and endowments from:				
Income from property	17,410	-	17,410	3,827
Interest	346	-	346	1,368
Total	17,756	-	17,756	5,195
Expenditure on:				
Charitable activities	2,250	-	2,250	2250
Administration and legal expenses	2,595	-	2,595	6,091
Total	(4,845	-	(4845)	(8,341)
Net Income for the year	12,911	-	12,911	(3,146)
Fund balance brought forward 1 April 2024	255,624	-	255,624	258,770
Balance carried forward 31 March 2025	268,535	-	268,535	255,624

The note on pages 7 to 9 form part of these financial statements

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Statement of Financial Position
at 31 March 2025

	2025	2024
	£	£
Fixed assets		
Investment property	245,000	245,000
Current Assets		
Cash at bank	23,535	15,124
Total current assets	23,535	15,124
Creditors - amounts falling due within one year	-	(4,500)
Net assets	268,535	255,624
Funds of the Charity		
Restricted	-	-
Unrestricted	268,535	255,624
Total Funds	268,535	255,624

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The Trustees acknowledge their reposibilities for complying with the requirements of section 130 of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts were approved by the Trustees and signed on their behalf.

DocuSigned by:
Mark Flower
881C7F3FCDB3402...

Mark Flower - Chair

Notes to the Financial Statements for the year to 31 March 2025

1 **Accounting policies**

The following accounting policies have been used in dealing with items which are considered material in relation to the Organisation's financial statements.

a) **Company limited by guarantee**
The Organisation is a registered charity number 1188456, the members of which have no personal liability in the event of the charity winding up.

b) **Basis of accounting**
The accounts have been prepared in accordance with 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 Ireland (FRS102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis, the Trustees having the reasonable expectation that the Trust has adequate resources to continue its activities for the foreseeable future.

c) **Critical accounting judgements and estimates**

In the application of the Charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. revision to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if therevision affects both current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next fiancial year.

1 **Accounting policies (continued)**

d) **Financial instruments**

The Charity has financial assets and liabilities of a kind that qualify as basic financial instruments. Basis fiancial instruments are initially recognised attransaction value and subsequently measured at their settlement value.

e) **Income**

Recogniton of incoming resources
These are included in the statement of financial activities when:
the charity become entitled to the resources
the trustees are virtually certain that they will receive the resources; and
the monetary value can be measured with reasonable accuracy

Investmentment income is included in the statement of financial activities when the income falls due.

f) **Expenditure and liabilities**

Liabilities are reconised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

g) **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 particualr restricted purposes within the objects of the charity and as defined by the donor.

2 **Expenditure on charitable activities**

In the course of the year the charity presented the University of Bath an Engineering Award to the value of £2,250.

3 **Movement in Funds**

Current	As at 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 2025
Restricted Funds	-	-	-	-	-
Unrestricted Funds	255,624	17,756	4,845	-	268,535

Comparative	As at I April 2023	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 2024
Restricted Funds	-	-	-	-	-
Unrestricted Funds	258,770	-	3,146	-	255,624

5 **Trustees Remuneration and Expenses**

None of the Trustees, nor any persons or parties connected with them, received any remuneration (2025 £NIL) nor were reimbursed any expenses (2024 £NIL)

6 **Investment property**

The Charity owns an investment property. The property is let on a full repairing lease.

7 **Administration and legal expenses**

The costs incurred in the year were-	2025 £	2024 £
Legal costs for property acquisition	1,368	4,500
Accountancy	1080	900
Bank charges	147	167
Insurance -Property	-	524

Accounts

Charity number 1188456

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Report and Financial Statements
Year ended 31 March 2024

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Report and Accounts

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The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Reference and administrative information

Members of the Trustee Board at 31 st March 2024

Independent Examiner

David Mead BSc FCA
Tremain House
8 Maple Drive
Winchester
Hampshire
SO237NG

Registered Office

The Lodge, Cufaude Courtyard
Cufaude Lane, Bramley
Basingstoke
Hampshire
RG26 5DN

Registered Charity Number

1188456

Report of the Trustees

The Trustee Board presents it report for the year ended 31 March 2024

Structure, Governance and Management

The Flower Charitable Trust is a Charitable Incorporated Organisation and was registered by the Charity Commission on 10 March 2020. It has a Trustee Board which was put in place at the time the trust was formed and then registered with the Charity Commission. The Trust Board are accountable for the conduct of the organisation.

Aims and Objectives

To advance such charitable purposes as the Trustees see fit from time to time in particular to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, through the provision of grants, goods or services

Activities and achievements

In the course of the year, the trust made its first investment in purchasing a property (66 Lilliana Way, Bridgewater) for the sum of £245,000. As well as a financial investment, the property is leased to Julian House (a registered charity) who house vulnerable young people. Thus, the Trust receives a monthly rent of £1450 whilst fulfilling the charitable purposes of the Trust

The Trust has also made its first young person award. In conjunction with Cross Manufacturing Co. Ltd (where Ralph Flower worked for 74 years – and original benefactor of the Trust). The award is to be made annually to an Engineering Graduate at Bath University with a financial award of £2250 plus an offer of a one-year placement at Cross Manufacturing

Financial Review

The financial accounts for the year are set out on pages 1 to 8. The Statement of Financial Activities shows the endowment as described above, expenditure to date being incident overheads. The trust has a surplus for the year of £255,624. The whole of the fund is unrestricted.

Statement of Trustees' responsibilities

The Trustees are required by law to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to:

-select suitable accounting policies and then apply them consistently.
-observe the methods and principles in the Charities SORP
-state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial accounts.
-make judgements and estimates that are reasonable and prudent; and
-prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its work.

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detections of fraud and other irregularities.

This report was approved by the Board of Trustees on 28th January 2025

DocuSigned by:
Mark Flower
881C7F3FCDB3402...

Mark Flower
Chair

Independent Examiners Report

I report on the accounts of the Flower Charitable Trust for the 12 months ended 31 March 2024, which are set out on pages 2 to 9.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners Statement

I have completed my examination. I can 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 the accounts as 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 have no concerns and have come across no other matter in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding on the accounts to be reached.

DocuSigned by:
David Henry Mead
6CA0A4101537410

David Mead BSc FCA
Chartered Accountant
Tremain House
8 Maple Drive
Kings Worthy
Winchester
Hampshire
SO237NG
27 January 2025 | 16:47 GMT

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the year ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Income and endowments from:				
Income from property	3,827	-	3,827	-
Interest	1,368		1,368	
Total	5,195	-	5,195	-
Expenditure on:				
Charitable activities	2,250	-	2,250	1,31
Administration and legal expenses	6,091		6,091	
Total	(8,341)	-	(8,341)	(1,931)
Net Income for the year	(3,146)	-	(3,146)	(1,931)
Fund balance brought forward 1 April 2022	258,770	-	258,770	260,701
Balance carried forward 31 March 2023	255,624	-	255,624	258,770

The note on pages x to y form part of these financial statements

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Statement of Financial Position at 31 March 2024	**2024**	**2023**
	£	**£**
Fixed assets		
Investment property	245,000	-
Current Assets		
Cash at bank	15,124	258,770
Total current assets	15,124	258,770
Creditors - amounts falling due within one year	(4,500)	-
Net assets	255,624	258,770
Funds of the Charity		
Restricted	-	-
Unrestricted	255,624	258,770
Total Funds	255,624	258,770

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under section144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The Trustees acknowledge their reposibilities for complying with the requirements of section 130 of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts were approved by the Trustees and signed on their behalf.

DocuSigned by:
Mark Flower
881C7F3FCDB3402...
Mark Flower - Chair
27 January 2025 | 16:46 GMT

Notes to the Financial Statements for the year to 31 March 2024

1 **Accounting policies**

The following accounting policies have been used in dealing with items which are considered material in relation to the Organisation's financial statements.

a) **Company limited by guarantee**
The Organisation is a registered charity number 1188456, the members of which have no personal liability in the event of the charity winding up.

b) **Basis of accounting**
The accounts have been preapred in accordance with 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 Ireland (FRS102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been repared on the going concern basis, the Trustees having the reasonable expectation that the Trust has adequate resources to continue its activities for the foreseeable future.

c) **Critical accounting judgements and estimates**

In the application of the Charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. revision to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if therevision affects both current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next fiancial year.

d) **Financial instruments**
The Charity on has fiancial assets and liabilities of a kind that qualify as basic financial

instruments. Basis fiancial instruments are initially recognised attransaction value and subsequently measured at their settlement value.

1 **Accounting policies (continued)**

e) **Income**

Recogniton of incoming resources

These are included in the statement of financial activities when:

the charity become entitled to the resources

the trustees are virtually certain that they will receive the resources; and

the monetary value can be measured with reasonable accuracy

Investmentment income is included in the statement of financial activities when the income falls due.

f) **Expenditure and liabilities**

Liabilities are reconised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

g) **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 particualr restricted purposes within the objects of the charity and as defined by the donor.

2 **Expenditure on charitable activities**

In the course of the year the charity acquired an investment property for £245,000. The property is let and producing income.

3 **Movement in Funds**

Current	As at 1 April 2023	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 2024
Restricted Funds	-	-	-	-	-
Unrestricted Funds	258,770	-	3,146	-	255,624
Comparative	As at 2022	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 2023
Restricted Funds	-	-	-	-	-
Unrestricted Funds	260,701	-	1,931	-	258,770

5 **Trustees Remuneration and Expenses**

None of the Trustees, nor any persons or parties connected with them, received any remuneration (2023 £NIL) nor were reimbursed any expenses (2023 £NIL)

6 **Investment property**

The Charity acquired an investment property in the course of the year. The property is let on a full repairing lease.

7 **Charitable activities**

In the course of the year the charity presented the University of Bath an Engineering Award to the value of £2,250.

8 **Administration and legal expenses**

The costs incurred in the year were-	2024 £	2023 £
Legal costs for property acquisition	4,500	-
Accountancy	900	-
Bank charges	167	-
Insurance -Property	524	-

Accounts

Charity number 1188456

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Report and Financial Statements
Period ended 31 March 2023

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Report and Accounts

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The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Reference and administrative information

Members of the Trustee Board at 31 March 2023

Mark Flower (Chair)
Clare Montague
Andrew Flower
David Flower
Luke Flower
Gregory McDermott
Samantha McDermott
Jack Flower

Independent Examiner

David Mead BSc FCA
Tremain House
8 Maple Drive
Winchester
Hampshire
SO237NG

Registered Office

Cufaude Manor
Cufaude Lane, Bramley
Basingstoke
Hampshire
RG26 5DN

Registered Charity Number 1188456

Report of the Trustees

The Trustee Board presents its report for the year ended 31 March 2023.

Structure, Governance and Management

The Flower Charitable Trust is a Charitable Incorporated Organisation and was registered by the Charity Commission on 10 March 2020. It has a Trustee Board which was put in place at the time the trust was formed and then registered with the Charity Commission. The Trust Board are accountable for the conduct of the organisation.

Aims and Objectives

To advance such charitable purposes as the Trustees see fit from time to time, in particular to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage through the provision of grants, good and services.

Activities and achievements

The Trustees have considered two suitable investment opportunities in the course of the year but for reasons beyond the Trustees control, were unable to successfully complete the acquisitions. The Trustees continue to look for suitable investments.

Financial Review

The financial accounts for the year are set out on pages 7 to 10. The Statement of Financial Activities shows the endowment as described above, expenditure to date being incidental overheads. The trust has a surplus for the year of £260,701. The whole of the fund is unrestricted.

Statement of Trustees' responsibilities

The Trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial accounts;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its work.

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detections of fraud and other irregularities.

This report was approved by the Board of Trustees on 22 December 2023 | 07:26 GMT

DocuSigned by:
Mark Flower
881C7F3FCDB3402...

Mark Flower
Chair

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Independent Examiners Report

I report on the accounts of The Flower Charitable Trust for the 12 months ended 31 March 2023, which are set out on pages 7 to 10.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 (''the Act'').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners Statement

I have completed my examination. I can 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 the accounts as 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 have no concerns and have come across no other matter in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding on the accounts to be reached.

David Mead BSc FCA
Chartered Accountant
Tremain House
8 Maple Drive
Kings Worthy
Winchester
Hampshire
SO237NG

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the year ended 31 March 2023

	Unrestricted Funds	Restricted Funds	2023	2022
	£	£	£	£
Income and endowments from:				
Endowment - Ralph Franklyn John Flower	-	-	-	260,793
Total	0	-	0	-
Expenditure on:				
Charitable activities	1,931	-	1,931	92
Total	(1,931)	-	(1,931)	92
Net Income for the year	(1,931)	-	(1,931)	92
Fund balance brought forward 1 April 2022	260,701	-	260,701	-
Balance carried forward 31 March 2023	258,770	-	258,770	92

The notes on pages 9 to 10 form part of these financial statements

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Statement of Financial Position
at 31 March 2023

	2023	2022
	£	£
Current Assets		
Cash at bank	258,770	260,701
Total current assets	258,770	260,701
Creditors - amounts falling due within one year	-	-
Net assets	258,770	260,701

Funds of the Charity

	2023	2022
Restricted	-	-
Unrestricted	258,770	260,701
Total Funds	258,770	260,701

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under section144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The Trustees acknowledge their responsibility for complying with the requirements of section 130 of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts were approved by the Trustees and signed on their behalf.

DocuSigned by:
Mark Flower
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22 December 2023 | 07:26 GMT

Notes to the Financial Statements for the year to 31 March 2023

1 Accounting policies

The following accounting policies have been used in dealing with items which are considered material in relation to the Organisation's financial statements.

a) **Company limited by guarantee**

The Organisation is a registered charity number 1188456, the members of which have no personal liability in the event of the charity winding up.

b) **Basis of accounting**

The accounts have been prepared in accordance with 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 Ireland (FRS102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

The accounts have been prepared on the going concern basis, the Trustees having the reasonable expectation that the Trust has adequate resources to continue its activities for the foreseeable future.

c) **Critical accounting judgements and estimates**

In the application of the Charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their Carrying amounts in the next financial year.

d) **Financial instruments**

The Charity has no financial assets and liabilities of a kind that qualify as basic financial instruments. Basis financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

e) **Income**

Recognition of incoming resources.

These are included in the statement of financial activities when:

- the Charity becomes entitled to the resources;
- the Trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with reasonable accuracy

Investment income is included in the statement of financial activities when the income falls due.

f) **Expenditure and liabilities**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

g) **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 and as defined by the donor.

2 Expenditure on charitable activities

The Charity received a significant endowment in the course of the previous year and the Trustees are now applying themselves to the investment of funds received and possible recipients for trust monies.

3 Movement in Funds

Current	As at 1 April 2022	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 2023
Restricted Funds	-	-	-	-	-
Unrestricted Funds	260,701	-	1,931	-	258,770

Comparative	As at 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 2022
Restricted Funds	-	-	-	-	-
Unrestricted Funds	-	260,793	92	-	260,701

5 **Trustees Remuneration and Expenses**

None of the Trustees, nor any persons or parties connected with them, received any remuneration (2022 £NIL) nor were reimbursed any expenses (2022 £NIL)

Accounts

Charity number 1188456

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Report and Financial Statements
Period ended 31 March 2022

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Report and Accounts

Contents

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Reference and administrative information

Members of the Trustee Board at 31 March 2022

Mark Flower (Chair)
Clare Montague
Andrew Flower
David Flower
Luke Flower
Gregory McDermott
Samantha McDermott
Jack Flower

Independent Examiner

David Mead BSc FCA
Tremain House
8 Maple Drive
Winchester
Hampshire
SO237NG

Registered Office

Cufaude Manor
Cufaude Lane, Bramley
Basingstoke
Hampshire
RG26

Registered Charity Number 1188456

Report of the Trustees

The Trustee Board presents its report for the year ended 31 March 2022

Structure, Governance and Management

The Flower Charitable Trust is a Charitable Incorporated Organisation and was registered by the Charity Commission on 10 March 2020. It has a Trustee Board which was put in place at the time the Trust was formed and then registered with the Charity Commission. The Trust Board is accountable for the conduct of the organisation.

Aims and Objectives

To advance such charitable purposes as the Trustees see fit from time to time, in particular to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, through the provision of grants, goods or services.

Activities and achievements

In the course of the year, the Trust received the endowment from the estate of Mr Ralph Franklyn John Flower and the Trustees, having agreed an investment strategy for the Trust, have been seeking suitable opportunities for investment. The war in Ukraine, the ongoing effects of BREXIT, particularly staff and material shortages, and the COVID pandemic have impeded the implementation of the long-term investment strategy.

Financial Review

The financial accounts for the year are set out on pages 7 to 10. The Statement of Financial Activities shows the endowment as described above, expenditure to date being incidental overheads. The trust has a surplus for the year of £260,701. The whole of the fund is unrestricted.

Statement of Trustees' responsibilities

The Trustees are required by law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity at the end of the financial year and of the surplus or deficit of the Charity. In preparing those financial statements the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial accounts;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue its work.

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

The Trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which are sufficient to show and explain the Charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006, Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detections of fraud and other irregularities.

This report was approved by the Board of Trustees on

Mark Flower
Chair

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Independent Examiners Report

I report on the accounts of the Flower Charitable Trust for the 12 months ended 31 March 2022, which are set out on pages 7 to 10.

Responsibilities and basis of report

As the charity Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Acts 2011 (''the Act'').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners Statement

I have completed my examination. I can 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 the accounts as 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 have no concerns and have come across no other matter in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding on the accounts to be reached.

David Mead BSc FCA
Chartered Accountant
Tremain House
8 Maple Drive
Kings Worthy
Winchester
Hampshire
SO237NG

The Flower Charitable Trust
(A Charitable Incorporated Organisation)

Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Income and endowments from:				
Endowment - Ralph Franklyn John Flower	260,793	-	260,793	-
Total	260,793	-	260,793	-
Expenditure on:				
Charitable activities	92	-	92	-
Total	92	-	92	-
Net Income for the year	260,701	-	260,701	-
Fund balance brought forward 1 April 2021	-	-	-	-
Balance carried forward 31 March 2022	260,701	-	260,701	-

The note on pages 7 to 10 form part of these financial statements

Statement of Financial Position
at 31 March 2022

	2022	2021
	£	£
Current Assets		
Cash at bank	260,701	-
Total current assets	260,701	-
Creditors - amounts falling due within one year	-	-
Net assets	260,701	-
Funds of the Charity		
Restricted	-	-
Unrestricted	260,701	-
Total Funds	260,701	-

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under section144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The Trustees acknowledge their responsibilities for complying with the requirements of section 130 of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

These accounts were approved by the Trustees and signed on their behalf.

Notes to the Financial Statements for the year to 31 March 2022

1 Accounting policies

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2 Expenditure on charitable activities

The Charity received a significant endowment in the course of the year and the Trustees are now applying themselves to the investment of funds received and possible recipients for Trust monies.

There was no income or expenditure in the year to 31 March 2021.

3 **Movement in Funds**

	As at 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	As at 31 March 2022
Restricted Funds	-	-	-	-	-
Unrestricted Funds	-	260,793	92	-	260,701

5 **Trustees Remuneration and Expenses**

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FLOWER CHARITABLE TRUST

England & Wales - Charity number 1188456

Accounts

Trustees' Annual Report for the period

From 5th April 2020 To 6th April 2021

Charity name: FLOWER CHARITABLE TRUST

Charity registration number: 1188456

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To advance such charitable purposes as the Trustees see fit from time to time in particular to the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage, through the provision of grants, goods or services
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The Trust has only just received the funds in October 2021 from the legacy of Ralph Franklyn John Flower. Hence to date there has been no activity
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees have been made aware of the Public Benefit 'rules for charities' as issued by the Charity Commission

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	These policies are to be developed as the Charitable Trust develops
Policy on social investment including program related investment	Para 1.38	These policies are to be developed as the Charitable Trust develops
Contribution made by	Para 1.38	These policies are to be developed as the Charitable Trust develops

volunteers		
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The Trust was not in funds during the year of this report. Hence no activities

Additional information (optional)
You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Not Applicable
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The Flower Charitable Trust has been created by the late Ralph Franklyn John Flower MBE and the initial funds are from his legacy
Investment policy and objectives including any social investment policy adopted	Para 1.46	The current investment policy agreed by the Trustees, is to invest a major part of the legacy to enable the funds to grow. A proportion of the growth is to be re-invested and the remaining growth to be used for Charitable purposes The Trustees are currently selecting a Financial Advisor for these purposes
A description of the principal risks facing the charity	Para 1.46	The major risk to charity is the volatility in the world investment markets.
Other		

Structure, Governance and Management

Description of charity's trusts:		Flower Charitable Trust
Type of governing document (trust deed, royal charter)	Para 1.25	Foundation Model Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Charitable Incorporated Trust
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	In accordance with the paragraphs in the Constitution Clause 10

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Flower Charitable Trust
Other name the charity uses	
Registered charity number	1188456

Charity’s principal address	Cufaude Manor Cufaude Lane Bramley Tadley Hampshire RG26 5DN

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mark Flower	Chair		
2	Gregory McDermott	Treasurer		
3	Clare Flower			
4	Samantha McDermott			
5	Andrew Flower			
6	David Flower			
7	Luke Flower			
8	Jack Flower			
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (eg Secretary, Chair, etc)		
Date		