

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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Reference and administrative information

Members of the Trustee Board at 31 st March 2025

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

Vale View
Belmont Road
Bath
BA2 5JR

Registered Charity Number

1188456

**The Flower Charitable Trust
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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:

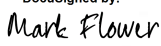
- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP

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- 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:

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Mark Flower
Chair

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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").

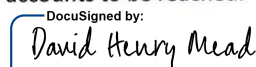
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.

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David Mead BSc FCA

Chartered Accountant

Tremain House

8 Maple Drive

Kings Worthy

Winchester

Hampshire

SO237NG

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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	2,250
Administration and legal expenses	2,595	-	2,595	6,091
Total	(4,845)	-	(4,845)	(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	<u>268,535</u>	<u>-</u>	<u>268,535</u>	<u>255,624</u>

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

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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	<u>268,535</u>	<u>255,624</u>
Funds of the Charity		
Restricted	-	-
Unrestricted	268,535	255,624
Total Funds	<u>268,535</u>	<u>255,624</u>

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 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.

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Mark Flower - Chair

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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. Basic 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 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

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**

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**

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

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