

THE LONDON CHILDREN'S FLOWER SOCIETY

England & Wales · Charity number 249444

Details

| | |
|-------------|---|
| Other names | THE LONDON FLOWER LOVERS' LEAGUE |
| Status | Registered |
| Legal form | Other |
| Registered | 1966-09-26 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | London Childrens Flower Society 61a High Street Orpington BR6 0JF |
| Phone | 01689821288 |
| Email | londonchildrensflowersociety@outlook.com |
| Website | www.londonchildrensflowersociety.org |

Activities

Objects: THE BEAUTIFICATION OF PLACES WITHIN THE AREA OF THE CITY OF LONDON AND METROPOLITAN POLICE DISTRICT IN PARTICULAR BY STIMULATING A LOVE OF FLOWERS AMONG INDIVIDUAL GROUPS IN POOR NEIGHBOURHOODS AND AMONG CHILDREN AND IN SCHOOLS.

Activities: The London Children's Flower Society aims to give children the opportunity to take an interest in horticulture. The Society organises gardening competitions with London's Primary and Special Need schools, growing daffodils in the spring and flowers, vegetables and herbs in the summer.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** LONDON AND METROPOLITAN POLICE DISTRICT
- Throughout London

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-08-31 | £26,294 | £32,812 | - | - |
| 2024-08-31 | £43,699 | £31,716 | - | - |
| 2023-08-31 | £66,065 | £70,919 | - | - |
| 2022-08-31 | £42,765 | £42,797 | - | - |
| 2021-08-31 | £27,295 | £26,540 | - | - |

Trustees

| Name | Role | Appointed |
|-------------------|-------|------------|
| Nicholas Evans | Chair | 2020-02-05 |
| Phillip John Webb | | 2019-11-05 |

THE LONDON CHILDREN'S FLOWER SOCIETY

England & Wales - Charity number 249444

Accounts

THE LONDON CHILDREN'S FLOWER SOCIETY

**ANNUAL REPORT
FOR THE YEAR ENDED
31 AUGUST 2025**



REGISTERED CHARITY No. 249444

THE LONDON CHILDREN'S FLOWER SOCIETY

CONTENTS

| | Page |
|--|------|
| Society information | 1 |
| Trustees' report | 2 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 |

THE LONDON CHILDREN'S FLOWER SOCIETY

SOCIETY INFORMATION

| | |
|-----------------------------|--|
| President | A. Titchmarsh |
| Vice Presidents | Sir D. Howard Bt D. M. H. Longman |
| Trustees | N. Evans (Chair) P. Webb |
| Council | Lady M. Ashcombe S. Brooksbank H. Barrett-Mold C. Cass M. Deasy (resigned 19 August 2025) R. Glassborow (resigned 15 July 2025) J. Gotch (died 30 January 2025) Sir D. Green J. Mead N. Thomson I. Hazon (appointed 16 September 2025) Master of the Worshipful Company of Gardeners (ex officio) |
| Director | E. McGrath |
| Treasurer | S. Woodburn |
| Charity number | 249444 |
| Address | 61A High Street Orpington Kent BR6 0JF |
| Website | www.londonchildrensflowersociety.org |
| Independent Examiner | Daniel Crawford F. W. Smith, Riches & Co. Chartered Accountants 15 Whitehall London SW1A 2DD |
| Bankers | Lloyds Bank 156 High Street Orpington Kent B26 0JR |

THE LONDON CHILDREN'S FLOWER SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

The Trustees present their report together with the financial statements of the Society for the year ended 31 August 2025. The report and financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Society's Declaration of Trust, the Charities Act 2011 and 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 the Republic of Ireland (FRS 102).

Structure, governance, and management

The Society traces its origins to the period following the Second World War, 80 years ago, and was formally established through a Declaration of Trust on 13 February 1951, later endorsed on 15 September 1966. Initially named the London Flower Lovers League, the Society changed its name to the London Children's Flower Society on 11 September 1974.

Trustees and the appointment of Trustees

The Trustees who served during the year were N. Evans and P. Webb.

The Society's Board of Trustees is composed of no fewer than two and no more than four members. When a vacancy arises, new Trustees are appointed by the current Trustees, subject to approval by the Council at the time.

Council

In line with the Declaration of Trust, the Trustees have appointed a Council to oversee the day-to-day operations of the Society. The Council typically consists of 11 members and meets in person or virtually on four occasions throughout the year.

The members of the Council are set out on page 1.

The Council administers the Society in accordance with the objectives and provisions of the Trust Deed. Neither the Trustees nor the Council members receive any remuneration from the Society during the year.

Objectives and activities

The Society's objectives, as outlined in the Declaration of Trust, are to beautify spaces within the City of London and the Metropolitan Police District while fostering a love of flowers in disadvantaged communities and among schoolchildren. These objectives are largely achieved by providing seeds and bulbs for spring and summer competitions in schools across London Boroughs.

Around 70 volunteer judges, including some Trustees and Council Members, oversee the competitions. In 2025, some judging was conducted using photographic evidence.

Judges award certificates to successful pupils and submit reports to the Society's office. Trophies and prizes are presented to the top schools in various categories during an autumn award ceremony. In 2025, 27 awards were presented by the Society's President Mr. Alan Titchmarsh and the Master of the Worshipful Company of Gardeners.

Public benefit

The Trustees confirm their compliance with Section 4 of the Charities Act 2011, having considered the public benefit guidance from the Charity Commission. They believe that all the Society's activities fulfil this public benefit requirement. The primary focus of the Society is to educate schoolchildren and improve the environments in which they live and learn.

THE LONDON CHILDREN'S FLOWER SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Achievements

For the year ending 31 August 2025, certificates were awarded to pupils in 186 schools. The top 27 Gold Award-winning entries received trophies and prizes during an award ceremony at the Guildhall in the City of London.

Financial performance management

| | 2025 £ | 2024 £ |
|---|----------------|-----------|
| Incoming resources | 26,294 | 43,699 |
| Resources expended | | |
| Cost of activities in furtherance of the objects of the Society | 26,485 | 26,629 |
| Fund raising costs | 4,662 | 3,452 |
| Governance costs | 1,665 | 1,635 |
| Total resources expended | 32,812 | 31,716 |
| Net (outgoing)/incoming resources | (6,518) | 11,983 |

The Balance Sheet on page 7 shows total funds of £55,908 (2024: £62,426).

Financial risk management and reserves policy

The Society operates within an annual budget approved by the Council in November. Available funds depend on donations from a small group of benefactors. To mitigate risks arising from potential loss of support, the Society has built reserves sufficient to operate for approximately 18 months.

Additionally, a Friends Group has been established to expand community involvement and increase the donor base.

Other risks to the Society include potential loss of IT systems, and damage to the premises from fire, flooding, or theft. The reserves policy and appropriate insurance coverage are in place to mitigate these risks.

£1,500 was donated to the Society from one donor, with the specific condition of being spent on our Spring and Summer Garden Competitions to be held during the year ended 31 August 2026. This donation is therefore included in deferred income in the financial statements. No other donor has specified that their donation must be used for a specific purpose and therefore all those monies are recorded in the unrestricted funds.

Current status of the society

The Trustees are pleased to report continued strong engagement from schools in the Society's annual competitions, where pupils grow bulbs and cultivate seasonal flowers and vegetables. These efforts are assessed by our volunteer judges, with many schools recognised at the Annual Award Ceremony at the London Guildhall.

This year marks the Society's 80th anniversary, a milestone celebrated with volunteers, donors, and supporters at a Garden Party held at Lullingstone World Garden in September 2025. Guests enjoyed an inspiring tour led by host Tom Hart-Dyke, highlighting the Society's enduring role in promoting horticulture and education across London schools.

THE LONDON CHILDREN'S FLOWER SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2025

Current status of the society (continued)

Looking ahead, the Trustees, Council Members, and Director remain committed to expanding partnerships and securing funding for future initiatives. To commemorate this anniversary year, the Society will support a series of special school garden projects, continuing its mission to inspire young people and enhance learning through horticulture.

The Society remains grateful for the generosity of its sponsors and supporters, whose contributions enable these valuable educational opportunities and foster a lifelong appreciation of the natural world.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources, including the income and expenditure, of the Society for that period.

In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Society and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Society's Declaration of Trust. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees

N. Evans
Trustee

26 November 2025

THE LONDON CHILDREN'S FLOWER SOCIETY

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF THE LONDON CHILDREN'S FLOWER SOCIETY

I report to the Trustees on my examination of the financial statements of The London Children's Flower Society ('the Society') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the Society's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Society's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Society and the Society's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the Society you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Society's financial statements carried out under section 145 of the 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 2011 Act.

As permitted by Direction 2, issued by the Charity Commission the firm for which I work has provided the Society with bookkeeping services during the year ended 31 August 2025. As a consequence, I have followed the requirement of the FRC's Ethical Standard when undertaking this assignment.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I 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:

- accounting records were not kept in respect of the Society as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts 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 matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Daniel Crawford - ACA
F. W. Smith, Riches & Co.
Chartered Accountants
15 Whitehall
London
SW1A 2DD
26 November 2025

THE LONDON CHILDREN'S FLOWER SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

| | Note | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Incoming resources | | | | | |
| Donations and legacies | 4 | 15,155 | 2,900 | 18,055 | 36,519 |
| Charitable activities | 5 | 5,834 | - | 5,834 | 5,073 |
| Interest receivable | 6 | 2,310 | - | 2,310 | 1,992 |
| Friends Group | | 95 | - | 95 | 115 |
| Total incoming resources | | 23,394 | 2,900 | 26,294 | 43,699 |
| Resources expended | | | | | |
| <i>Costs of raising funds:</i> | | | | | |
| Cost of generating voluntary Income | 7 | 4,662 | - | 4,662 | 3,452 |
| | | 4,662 | - | 4,662 | 3,452 |
| <i>Charitable activities:</i> | | | | | |
| Summer competition | 7 | 9,933 | 1,130 | 11,063 | 10,932 |
| Spring competition | 7 | 12,904 | 360 | 13,264 | 13,009 |
| Planting in the playground | 7 | - | 2,158 | 2,158 | 2,688 |
| | | 22,837 | 3,648 | 26,485 | 26,629 |
| <i>Governance costs</i> | 7 | 1,665 | - | 1,665 | 1,635 |
| Total resources expended | | 29,164 | 3,648 | 32,812 | 31,716 |
| Net (expenditure)/income | | (5,770) | (748) | (6,518) | 11,983 |
| Transfers between funds | | (748) | 748 | - | - |
| Net movement in funds for the year | 11 | (6,518) | - | (6,518) | 11,983 |
| Fund balances brought forward | 11 | 62,426 | - | 62,426 | 50,443 |
| Fund balances carried forward | 11 | 55,908 | - | 55,908 | 62,426 |

THE LONDON CHILDREN'S FLOWER SOCIETY

BALANCE SHEET AS AT 31 AUGUST 2025

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|-----------|
| Fixed assets | | | |
| Tangible assets | | 1 | 1 |
| Current assets | | | |
| Stock of seeds | | 603 | 100 |
| Debtors | 8 | 264 | - |
| Cash at bank and in hand | 9 | 57,713 | 65,395 |
| | | 58,580 | 65,495 |
| Creditors: amounts falling due within one year | 10 | (2,673) | (3,070) |
| Net current assets | | 55,907 | 62,425 |
| Total net assets | | 55,908 | 62,426 |
| Funds of the Society | | | |
| Unrestricted fund | 11 | 55,908 | 62,426 |
| | | 55,908 | 62,426 |

The financial statements on pages 6 to 14 were approved and authorised for issue by the Trustees on 26 November 2025 and were signed on their behalf by:

N. Evans
Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies

1.1 Basis of preparation of financial statements and assessment of going concern

The financial statements 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 Republic of Ireland (FRS 102) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following '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 Republic of Ireland (FRS 102) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Society qualifies as a small charity and has therefore taken advantage of the exemption in the FRS 102 not to prepare a statement of cash flows.

The Society constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Society's ability to continue as a going concern.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Society's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

1.2 Income recognition

All income is recognised once the Society has entitlement to the income, it is probable that income will be received, and the amount of income receivable can be measured reliably. The following criteria must also be met before income is recognised:

Donations

Donations are recognised when both the amount and settlement dates are known.

Donated services

Donated professional services are recognised as income when any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Society of the item is probable and the economic benefit can be measured reliably. On receipt, donated professional services are recognised on the basis of the value of the gift to the Society which is the amount the Society would have been willing to pay to obtain services of equivalent economic benefit on the open market; a corresponding amount is then recognised in the period of receipt.

Legacies

Legacies are recognised on a case-by-case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies (continued)

1.2 Income recognition (continued)

Income from charitable activities

Income from charitable activities relating to the year of account is recognised on an accruals basis. Any amounts received in advance are carried forward and recognised in the years to which they relate.

Interest income

Interest on funds held on deposit is included upon notification of the interest being paid or payable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any irrecoverable VAT which is reported as part of the expenditure to which it relates:

Costs of raising funds

Costs of raising funds comprise the cost associated with attracting voluntary income.

Charitable activities

Charitable activities comprise those costs incurred by the Society in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Society and include the independent examination fees and costs linked to the strategic management of the Society.

1.4 Stock

Stocks of seed are valued at the lower of cost and net realisable value.

1.5 Funds

Unrestricted funds

Unrestricted funds are funds that the Trust is free to use for any purpose in furtherance of the charitable objects.

Restricted funds

Restricted funds are subjected to restrictions imposed by the donors and can only be spent on specific activities.

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1. Accounting policies (continued)

1.6 Financial instruments

The Society has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements management are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from these estimates. Whilst management have made judgements, estimates and assumptions in preparing the financial statements, they consider that these have not had a significant effect on amounts recognised.

3. Employees

Staff costs were as follows:

| | 2025 | 2024 |
|-----------------------|---------------|--------|
| | £ | £ |
| Wages and salaries | 17,940 | 17,221 |
| Pension contributions | 360 | 279 |
| | 18,300 | 17,500 |

The average number of employees in the year was 2 (2024: 2).

Key management compensation during the year was £10,928 (2024: £10,446).

THE LONDON CHILDREN'S FLOWER SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

4. Donations and legacies

| | 2025 Unrestricted funds | 2025 Restricted funds | 2025 Total funds | 2024 Total funds |
|------------------------------|--|--------------------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Donations including gift aid | 15,155 | 2,900 | 18,055 | 15,719 |
| Donated services | - | - | - | 800 |
| Legacies | - | - | - | 20,000 |
| | <u>15,155</u> | <u>2,900</u> | <u>18,055</u> | <u>36,519</u> |

In 2024 restricted donations amounted to £2,140.

5. Income from charitable activities

| | 2025 Unrestricted funds | 2025 Restricted funds | 2025 Total funds | 2024 Total funds |
|--------------------|--|--------------------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Spring competition | 3,771 | - | 3,771 | 2,646 |
| Summer competition | 2,063 | - | 2,063 | 2,427 |
| | <u>5,834</u> | <u>-</u> | <u>5,834</u> | <u>5,073</u> |

All income from charitable activities is unrestricted.

6. Interest receivable

| | 2025 Unrestricted funds | 2025 Restricted funds | 2025 Total funds | 2024 Total funds |
|---------------------------------|--|--------------------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Business Instant Access Account | 85 | - | 85 | 28 |
| Redwood Bank | 2,044 | - | 2,044 | 1,737 |
| Skipton Deposit Account | 181 | - | 181 | 227 |
| | <u>2,310</u> | <u>-</u> | <u>2,310</u> | <u>1,992</u> |

All interest receivable is earned on unrestricted funds.

THE LONDON CHILDREN'S FLOWER SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

7. Total resources expended

| | Summer compet- ition | Spring compet- ition | Planting in the play- ground | Fund- raising | Gover- nance | Total 2025 | Total 2024 |
|---|----------------------------|----------------------------|---------------------------------------|------------------|-----------------|---------------|---------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Costs directly allocated to activities | | | | | | | |
| Seeds | 272 | - | 810 | - | - | 1,082 | 1,358 |
| Bulbs | - | 2,473 | - | - | - | 2,473 | 2,335 |
| Staff costs | 4,425 | 4,425 | 600 | - | - | 9,450 | 10,820 |
| Trophy ceremony costs | 199 | 199 | - | - | - | 398 | 1,126 |
| Trophy ceremony prizes | 484 | 484 | - | - | - | 968 | 178 |
| Accountancy | - | - | - | - | 780 | 780 | 800 |
| Printing and stationery | 169 | 169 | - | - | - | 338 | 126 |
| Council Luncheon | - | - | - | 237 | - | 237 | - |
| Friends Group | - | - | - | - | - | - | 112 |
| | 5,549 | 7,750 | 1,410 | 237 | 780 | 15,726 | 16,855 |
| Support costs allocated to activities | | | | | | | |
| Staff costs | 1,658 | 1,658 | 224 | 4,425 | 885 | 8,850 | 6,680 |
| Postage | 371 | 371 | 50 | - | - | 792 | 743 |
| Stationery | 244 | 244 | 33 | - | - | 521 | 356 |
| Insurance | 468 | 468 | 64 | - | - | 1,000 | 894 |
| Website | 56 | 56 | 8 | - | - | 120 | 135 |
| Telephone | 440 | 440 | 60 | - | - | 940 | 1,062 |
| Rent and rates | 2,124 | 2,124 | 288 | - | - | 4,536 | 4,659 |
| Sundry | 87 | 87 | 12 | - | - | 186 | 292 |
| Travelling | 29 | 29 | 4 | - | - | 62 | 40 |
| Office equipment | 37 | 37 | 5 | - | - | 79 | - |
| | 5,514 | 5,514 | 748 | 4,425 | 885 | 17,086 | 14,861 |
| | 11,063 | 13,264 | 2,158 | 4,662 | 1,665 | 32,812 | 31,716 |

The cost of the services of the Society's employees is apportioned based on time spent. Other costs where directly attributable to an activity are allocated to that activity. Where a cost is not directly attributable it is allocated initially to support costs. Subsequently support costs and governance costs are allocated on a basis consistent with the use of resources.

In 2025 resources expended from restricted funds amounted to £3,648 (2024: £2,690) including support costs of £748 (2024: £790).

THE LONDON CHILDREN'S FLOWER SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

8. Debtors

| | 2025 £ | 2024 £ |
|-------------|------------|-----------|
| Prepayments | 264 | - |

9. Bank balances

| | 2025 £ | 2024 £ |
|-----------------------------------|---------------|-----------|
| Treasurers Account | 1,443 | 2,154 |
| Businesses Instant Access Account | 1,030 | 10,044 |
| Skipton Building Society | 6,000 | 6,000 |
| Redwood Bank | 49,238 | 47,195 |
| Cash in hand | 2 | 2 |
| | 57,713 | 65,395 |

10. Creditors – amounts falling due within one year

| | 2025 £ | 2024 £ |
|-----------------|--------------|-----------|
| Other creditors | - | 112 |
| Accruals | 1,173 | 58 |
| Deferred income | 1,500 | 2,900 |
| | 2,673 | 3,070 |

Deferred income includes donations to fund activities in future years. At 31 August 2025 deferred income included donations of £1,500 (2024: £1,500) and £nil (2024: £1,400) in respect of the Spring and Summer competitions and Planting in the playground respectively. £1,500 (2024: £nil) and £1,400 (2024: £2,140) in respect of donations for the Spring and Summer competitions and Planting in the playground have been released to the Statement of Financial Activities.

THE LONDON CHILDREN'S FLOWER SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

11. Funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-------------------------------|----------------------------|--------------------------|---------------------|
| At 1 September 2024 | 62,426 | - | 62,426 |
| Net movement in funds in year | (6,518) | - | (6,518) |
| | 55,908 | - | 55,908 |
| At 31 August 2025 | 55,908 | - | 55,908 |

Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds Planting In the playground £ | Restricted funds Spring and Summer competitions £ | Total funds £ |
|---------------------|----------------------------|--|--|---------------------|
| Fixed assets | 1 | - | - | 1 |
| Current assets | 57,080 | - | 1,500 | 58,580 |
| Current liabilities | (1,173) | - | (1,500) | (2,673) |
| | 55,908 | - | - | 55,908 |
| | 55,908 | - | - | 55,908 |

12. Trustees

None of the Trustees received any remuneration (2024: £nil) and no expenses were reimbursed in the year (2024: £nil).

13. Related party disclosures

The Society has no controlling party.

THE LONDON CHILDREN'S FLOWER SOCIETY

England & Wales - Charity number 249444

Accounts

Charity registration number: 249444

THE LONDON CHILDREN'S FLOWER SOCIETY

**ANNUAL REPORT
FOR THE YEAR ENDED
31 AUGUST 2024**



REGISTERED CHARITY No. 249444

THE LONDON CHILDREN'S FLOWER SOCIETY

CONTENTS

| | Page |
|-----------------------------------|------|
| Society information | 1 |
| Trustees' report | 2 |
| Independent examiner's report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 |

THE LONDON CHILDREN'S FLOWER SOCIETY

SOCIETY INFORMATION

| | |
|-----------------------------|---|
| President | A. Titchmarsh |
| Vice Presidents | Sir D. Howard Bt D. M. H. Longman |
| Trustees | N. Evans (Chair) P. Webb |
| Council | Lady M. Ashcombe S. Brooksbank H. Barrett-Mold C. Cass M. Deasy R. Glassborow J. Gotch Sir D. Green J. Mead N. Thomson Master of the Worshipful Company of Gardeners (ex officio) |
| Director | E. McGrath |
| Treasurer | S. Woodburn |
| Charity number | 249444 |
| Address | 61A High Street Orpington Kent BR6 0JF |
| Website | www.londonchildrensflowersociety.org |
| Independent Examiner | Daniel Crawford F. W. Smith, Riches & Co. Chartered Accountants 15 Whitehall, London, SW1A 2DD |
| Bankers | Lloyds Bank 156 High Street Orpington Kent B26 0JR |

THE LONDON CHILDREN'S FLOWER SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees present their report together with the financial statements of the Society for the year ended 31 August 2024. The report and financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Society's Declaration of Trust, the Charities Act 2011 and 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 the Republic of Ireland (FRS 102).

Structure, governance, and management

The Society traces its origins to the period following the Second World War and was formally established through a Declaration of Trust on 13 February 1951, later endorsed on 15 September 1966. Initially named the London Flower Lovers League, the Society changed its name to the London Children's Flower Society on 11 September 1974.

Trustees and the appointment of Trustees

The Trustees who served during the year were N. Evans and P. Webb.

The Society's Board of Trustees is composed of no fewer than two and no more than four members. When a vacancy arises, new Trustees are appointed by the current Trustees, subject to approval by the Council at the time.

Council

In line with the Declaration of Trust, the Trustees have appointed a Council to oversee the day-to-day operations of the Society. The Council typically consists of 11 members and meets in person or virtually on four occasions throughout the year.

The members of the Council are set out on page 1.

The Council administers the Society in accordance with the objectives and provisions of the Trust Deed. Neither the Trustees nor the Council members receive any remuneration from the Society during the year.

Objectives and activities

The Society's objectives, as outlined in the Declaration of Trust, are to beautify spaces within the City of London and the Metropolitan Police District while fostering a love of flowers in disadvantaged communities and among schoolchildren. These objectives are largely achieved by providing seeds and bulbs for spring and summer competitions in schools across London Boroughs.

Around 70 volunteer judges, including some Trustees and Council Members, oversee the competitions. In 2024, some judging was conducted using photographic evidence.

Judges award certificates to successful pupils and submit reports to the Society's office. Trophies and prizes are presented to the top schools in various categories during an autumn award ceremony. In 2024, 27 awards were presented by the Society's President Mr. Alan Titchmarsh and the Master of the Worshipful Company of Gardeners.

Public benefit

The Trustees confirm their compliance with Section 4 of the Charities Act 2011, having considered the public benefit guidance from the Charity Commission. They believe that all the Society's activities fulfil this public benefit requirement. The primary focus of the Society is to educate schoolchildren and improve the environments in which they live and learn.

THE LONDON CHILDREN'S FLOWER SOCIETY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2024

Achievements

For the year ending 31 August 2024, certificates were awarded to pupils in 175 schools. The top 27 Gold Award-winning entries received trophies and prizes during an award ceremony at the Guildhall in the City of London.

Financial performance management

| | 2024 £ | 2023 £ |
|---|---------------|----------------|
| Incoming resources | 43,699 | 64,725 |
| Resources expended | | |
| Cost of activities in furtherance of the objects of the Society | 26,629 | 65,101 |
| Fund raising costs | 3,452 | 2,983 |
| Governance costs | 1,635 | 1,495 |
| Total resources expended | 31,716 | 69,579 |
| Net Incoming/(outgoing) resources | 11,983 | (4,854) |

The Balance Sheet shows total funds of £62,426 (2023: £50,443).

Financial risk management and reserves policy

The Society operates within an annual budget approved by the Council in November. Available funds depend on donations from a small group of benefactors. To mitigate risks arising from potential loss of support, the Society has built reserves sufficient to operate for approximately 18 months.

Additionally, a Friends Group has been established to expand community involvement and increase the donor base.

Other risks to the Society include potential loss of IT systems, and damage to the premises from fire, flooding, or theft. The reserves policy and appropriate insurance coverage are in place to mitigate these risks.

£1,500 was donated to the Society from one donor, with the specific condition of being spent on our Spring and Summer Garden Competitions to be held during the year ended 31 August 2025. This donation is therefore included in deferred income in the financial statements. We also have restricted funds left in reserve from a donor, to carry out support to schools taking part in the Planting in the Playground project. No other donor has specified that their donation must be used for a specific purpose and therefore all those monies are recorded in the unrestricted funds.

Current status of the society

It is encouraging to see continued participation from schools in our annual competitions, with pupils growing bulbs and sowing seasonal flowers and vegetables. These efforts are evaluated by our dedicated volunteer judges, with many schools advancing to the Annual Award Ceremony at the London Guildhall.

The Trustees, Council Members, and Director remain committed to raising awareness of the Society's work and have actively sought additional support in the past year. The Society looks forward to developing new partnerships and securing funding to support future initiatives benefiting London schools.

The Society remains reliant on funding from our various sponsors, but the funding we do receive provides considerable lifelong benefits through our links with schools to introduce children to horticulture. Such experiences inspire lifelong knowledge and can be a further educational aid to help schools deliver aspects of their national curriculum.

THE LONDON CHILDREN'S FLOWER SOCIETY

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

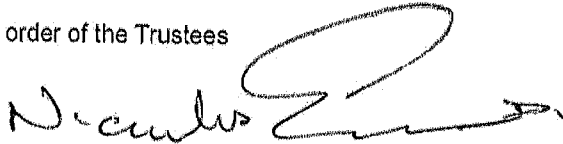
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Society and of the incoming resources and application of resources, including the income and expenditure, of the Society for that period.

In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Society and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Society's Declaration of Trust. They are also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Trustees



N. Evans
Trustee

THE LONDON CHILDREN'S FLOWER SOCIETY

INDEPENDENT EXAMINER'S REPORT TO TRUSTEES OF THE LONDON CHILDREN'S FLOWER SOCIETY

I report to the Trustees on my examination of the financial statements of The London Children's Flower Society ('the Society') for the year ended 31st August 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the Society's Trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Society's Trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Society and the Society's Trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the Society you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Society's financial statements carried out under section 145 of the 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 2011 Act.

As permitted by Direction 2, issued by the Charity Commission the firm for which I work has provided the Society with bookkeeping services during the year ended 31st August 2024. As a consequence I have followed the requirement of the FRC's Ethical Standard when undertaking this assignment.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I have completed my examination. I 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:

- accounting records were not kept in respect of the Society as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts 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 matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Daniel Crawford

Daniel Crawford - ACA
F. W. Smith, Riches & Co
Chartered Accountants
15 Whitehall
London
SW1A 2DD

5 March 2025

THE LONDON CHILDREN'S FLOWER SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

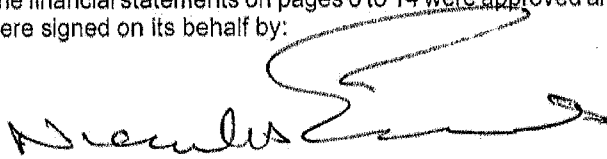
| | Note | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 Total funds £ | 2023 Total funds restated £ |
|---|------|------------------------------------|----------------------------------|-----------------------------|---|
| Incoming resources | | | | | |
| Donations and legacies | 4 | 34,379 | 2,140 | 36,519 | 55,803 |
| Charitable activities | 5 | 5,073 | - | 5,073 | 7,228 |
| Interest receivable | 6 | 1,992 | - | 1,992 | 1,474 |
| Friends Group | | 115 | - | 115 | 220 |
| Total incoming resources | | 41,559 | 2,140 | 43,699 | 64,725 |
| Resources expended | | | | | |
| <i>Costs of raising funds:</i> | | | | | |
| Cost of generating voluntary Income | 7 | 3,452 | - | 3,452 | 2,983 |
| | | 3,452 | - | 3,452 | 2,983 |
| <i>Charitable activities:</i> | | | | | |
| Summer competition | 7 | 10,932 | - | 10,932 | 10,007 |
| Spring competition | 7 | 13,009 | - | 13,009 | 11,306 |
| Planting in the playground | 7 | - | 2,688 | 2,688 | 43,788 |
| | | 23,941 | 2,688 | 26,629 | 65,101 |
| <i>Governance costs</i> | 7 | 1,635 | - | 1,635 | 1,495 |
| Total resources expended | | 29,028 | 2,688 | 31,716 | 69,579 |
| Net income/(expenditure) | | 12,531 | (548) | 11,983 | (4,854) |
| Transfers between funds | | (548) | 548 | - | - |
| Net movement in funds for the year | 10 | 11,983 | - | 11,983 | (4,854) |
| Fund balances brought forward | 10 | 50,443 | - | 50,443 | 55,297 |
| Fund balances carried forward | 10 | 62,426 | - | 62,426 | 50,443 |

THE LONDON CHILDREN'S FLOWER SOCIETY

BALANCE SHEET AS AT 31 AUGUST 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | | <u>1</u> | <u>1</u> |
| Current assets | | | |
| Stock of seeds | | 100 | 98 |
| Debtors | | - | 118 |
| Cash at bank and in hand | 8 | <u>65,395</u> | <u>56,437</u> |
| | | 65,495 | 56,653 |
| Creditors: amounts falling due within one year | 9 | <u>(3,070)</u> | <u>(6,211)</u> |
| Net current assets | | <u>62,425</u> | <u>50,442</u> |
| Total net assets | | <u>62,426</u> | <u>50,443</u> |
| Funds of the Society | | | |
| Unrestricted fund | 10 | <u>62,426</u> | <u>50,443</u> |
| | | <u>62,426</u> | <u>50,443</u> |

The financial statements on pages 6 to 14 were approved and authorised for issue by the Trustee on 5/3/25 and were signed on its behalf by:



N. Evans
Trustee

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1. Accounting policies

1.1 Basis of preparation of financial statements and assessment of going concern

The financial statements 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 Republic of Ireland (FRS 102) (Second Edition)' and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following '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 Republic of Ireland (FRS 102) (Second Edition)' rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Society qualifies as a small charity and has therefore taken advantage of the exemption in the FRS 102 not to prepare a statement of cash flows.

The Society constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Society's ability to continue as a going concern.

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Society's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

1.2 Income recognition

All income is recognised once the Society has entitlement to the income, it is probable that income will be received and the amount of income receivable can be measured reliably. The following criteria must also be met before income is recognised:

Donations

Donations are recognised when both the amount and settlement dates are known.

Donated services

Donated professional services are recognised as income when any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Society of the item is probable and the economic benefit can be measured reliably. On receipt, donated professional services are recognised on the basis of the value of the gift to the Society which is the amount the Society would have been willing to pay to obtain services of equivalent economic benefit on the open market; a corresponding amount is then recognised in the period of receipt.

Legacies

Legacies are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1. Accounting policies (continued)

1.2 Income recognition (continued)

Income from charitable activities

Income from charitable activities relating to the year of account is recognised on a cash basis. Any amounts received in advance are carried forward and recognised in the years to which they relate.

Interest income

Interest on funds held on deposit is included upon notification of the interest being paid or payable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any irrecoverable VAT which is reported as part of the expenditure to which it relates:

Costs of raising funds

Costs of raising funds comprise the cost associated with attracting voluntary income.

Charitable activities

Charitable activities comprise those costs incurred by the Society in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Society and include the independent examination fees and costs linked to the strategic management of the Society.

1.4 Comparative Information

The comparative information in these financial statements has been restated to reflect the analysis of income and expenditure in the Statement of Financial Activities so that it is comparable with the analysis presented for the current year. This restatement has had no impact on the net movement in funds for the year ended 31 August 2023 or on the fund balances carried forward at that date.

1.5 Stock

Stocks of seed are valued at the lower of cost and net realisable value.

1.6 Funds

Unrestricted funds

Unrestricted funds are funds that the Trust is free to use for any purpose in furtherance of the charitable objects.

Restricted funds

Restricted funds are subjected to restrictions imposed by the donors and can only be spent on specific activities.

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1. Accounting policies (continued)

1.7 Financial instruments

The Society has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Statement of Financial Activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the financial statements management are required to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from these estimates. Whilst management have made judgements, estimates and assumptions in preparing the financial statements, they consider that these have not had a significant effect on amounts recognised.

3. Employees

Staff costs were as follows:

| | 2024 | 2023 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 17,221 | 16,906 |
| Pension contributions | 279 | 250 |
| | <u>17,500</u> | <u>17,156</u> |

The average number of employees in the year was 2 (2023: 2).

Key management compensation during the year was £10,446 (2023: £9,866).

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

4. Donations and legacies

| | 2024 Unrestricted funds | 2024 Restricted funds | 2024 Total funds | 2023 Total funds restated |
|------------------------------|-------------------------------|-----------------------------|------------------------|------------------------------------|
| | £ | £ | £ | £ |
| Donations including gift aid | 13,579 | 2,140 | 15,719 | 55,803 |
| Donated services | 800 | - | 800 | - |
| Legacies | 20,000 | - | 20,000 | - |
| | <u>34,379</u> | <u>2,140</u> | <u>36,519</u> | <u>55,083</u> |

In 2023 restricted donations amounted to £41,439.

Donated services are in respect of the independent examiner's fees.

5. Income from charitable activities

| | 2024 Unrestricted funds | 2024 Restricted funds | 2024 Total funds | 2023 Total funds restated |
|--------------------|-------------------------------|-----------------------------|------------------------|------------------------------------|
| | £ | £ | £ | £ |
| Spring competition | 2,646 | - | 2,646 | 3,346 |
| Summer competition | 2,427 | - | 2,427 | 3,882 |
| | <u>5,073</u> | <u>-</u> | <u>5,073</u> | <u>7,228</u> |

All income from charitable activities is unrestricted.

6. Interest receivable

| | 2024 Unrestricted funds | 2024 Restricted funds | 2024 Total funds | 2023 Total funds |
|---------------------------------|-------------------------------|-----------------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Business Instant Access Account | 28 | - | 28 | 55 |
| Redwood Bank | 1,737 | - | 1,737 | 1,184 |
| Skipton Deposit Account | 227 | - | 227 | 175 |
| Lloyds Deposit Account | - | - | - | 60 |
| | <u>1,992</u> | <u>-</u> | <u>1,992</u> | <u>1,474</u> |

All interest receivable is earned on unrestricted funds.

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

7. Total resources expended

| | Summer compet- ition | Spring compet- ition | Planting in the play- ground | Fund- raising | Gover- nance | Total 2024 | Total 2023 restated |
|---|----------------------------|----------------------------|---------------------------------------|------------------|-----------------|---------------|---------------------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Costs directly allocated to activities | | | | | | | |
| Seeds | 258 | - | 1,100 | - | - | 1,358 | 2,963 |
| Bulbs | - | 2,335 | - | - | - | 2,335 | 2,762 |
| Gardening tools and supplies | - | - | - | - | - | - | 37,091 |
| Staff costs | 5,010 | 5,010 | 800 | - | - | 10,820 | 11,433 |
| Trophy ceremony costs | 563 | 563 | - | - | - | 1,126 | 1,242 |
| Trophy ceremony prizes | 89 | 89 | - | - | - | 178 | 100 |
| Accountancy | - | - | - | - | 800 | 800 | 780 |
| Printing and stationery | 63 | 63 | - | - | - | 126 | 82 |
| Friends Group | - | - | - | 112 | - | 112 | 120 |
| | 5,983 | 8,060 | 1,900 | 112 | 800 | 16,855 | 56,573 |
| Support costs allocated to activities | | | | | | | |
| Staff costs | 1,160 | 1,160 | 185 | 3,340 | 835 | 6,680 | 5,723 |
| Postage | 344 | 344 | 55 | - | - | 743 | 693 |
| Stationery | 165 | 165 | 26 | - | - | 356 | 8 |
| Insurance | 414 | 414 | 66 | - | - | 894 | 841 |
| Website | 63 | 63 | 9 | - | - | 135 | 49 |
| Telephone | 492 | 492 | 78 | - | - | 1,062 | 1,071 |
| Rent and rates | 2,157 | 2,157 | 345 | - | - | 4,659 | 4,377 |
| Sundry | 135 | 135 | 22 | - | - | 292 | 196 |
| Travelling | 19 | 19 | 2 | - | - | 40 | 48 |
| | 4,949 | 4,949 | 788 | 3,340 | 835 | 14,861 | 13,006 |
| | 10,932 | 13,009 | 2,688 | 3,452 | 1,635 | 31,716 | 69,579 |

The cost of the services of the Society's employees is apportioned based on time spent. Other costs where directly attributable to an activity are allocated to that activity. Where a cost is not directly attributable it is allocated initially to support costs. Subsequently support costs and governance costs are allocated on a basis consistent with the use of resources.

In 2023 resources expended from restricted funds amounted to £43,788 including support costs of £2,349.

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

8. Bank balances

| | 2024 £ | 2023 £ |
|-----------------------------------|-----------|-----------|
| Treasurers Account | 2,154 | 1,348 |
| Businesses Instant Access Account | 10,044 | 3,616 |
| Skipton Building Society | 6,000 | 8,000 |
| Redwood Bank | 47,195 | 43,458 |
| Cash in hand | 2 | 15 |
| | 65,395 | 56,437 |

9. Creditors – amounts falling due within one year

| | 2024 £ | 2023 £ |
|-----------------|-----------|-----------|
| Other creditors | 112 | 1,861 |
| Accruals | 58 | 810 |
| Deferred income | 2,900 | 3,540 |
| | 3,070 | 6,211 |

Deferred income includes donations to fund activities in future years. At 31 August 2024 deferred income included donations of £1,500 (2023: £nil) and £1,400 (2023: £3,540) in respect of the Spring and Summer competitions and Planting in the playground respectively. £2,140 (2023: £500) in respect of donations for Planting in the playground has been released to the Statement of Financial Activities.

10. Funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|-------------------------------|----------------------------|--------------------------|---------------------|
| At 1 September 2023 | 50,443 | - | 50,443 |
| Net movement in funds in year | 11,983 | - | 11,983 |
| At 31 August 2024 | 62,426 | - | 62,426 |

Analysis of net assets between funds

| | Unrestricted funds £ | Planting In the playground £ | Restricted funds Spring and Summer competitions £ | Total funds £ |
|---------------------|----------------------------|---------------------------------------|--|---------------------|
| Fixed assets | 1 | - | - | 1 |
| Current assets | 62,595 | 1,400 | 1,500 | 65,495 |
| Current liabilities | (170) | (1,400) | (1,500) | (3,070) |
| | 62,426 | - | - | 62,426 |

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

11. Trustees

None of the Trustees received any remuneration (2023: £nil) and no expenses were reimbursed in the year (2023: £nil).

12. Related party disclosures

The Society has no controlling party.

THE LONDON CHILDREN'S FLOWER SOCIETY

England & Wales - Charity number 249444

Accounts

THE LONDON CHILDREN'S FLOWER SOCIETY



**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st AUGUST 2023**

| | |
|-------------------|---|
| Page 1 | Index |
| Page 2-4 | Report of the Trustees and Council |
| Page 5 | Independent Examiner's Report |
| Page 6 | Statement of Financial Activities |
| Page 7 | Balance Sheet |
| Pages 8-10 | Notes to Financial Statements |

THE LONDON CHILDREN'S FLOWER SOCIETY

3 Appointment of Trustees

There shall be not more than four and not less than two Trustees. When a vacancy arises, new Trustees are appointed by the Trustees themselves with the approval of the Council at the time.

4 Council

In accordance with the Declaration of Trust the Trustees have appointed a Council to which they have delegated the responsibility for the day-to-day operation of the Society. The Council normally comprises of 12 members. The Council has met on four occasions during the year in person and via internet connection.

The Council administers the Society in accordance with the objectives and other provisions of the Trust Deed.

Neither the Trustees nor the Council members received any remuneration from the Society during the year. (Note 11)

5 Statement of Trustees' Responsibilities

Charity Law requires the Trustees to prepare Financial Statements for each financial year which gives a true and fair view of the Society's financial activities during the year and of its financial position at the end of the year. 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;
- state whether the policies are in accordance with applicable accounting standards;
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Society and which enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. (Note 1)

The Trustees confirm that there is no information relevant to the Independent Examination of which the examiners are unaware and the Trustees have taken the necessary steps to ensure they are aware of all relevant examination information and made sure the examiners are aware of it.

6 Objectives and Activities

In accordance with the Declaration of Trust the objectives of the society are the beautification of places within the City of London and the Metropolitan Police District and by stimulating the love of flowers among individual groups in poor neighbourhoods and among children in schools. In practice the objectives are fulfilled by the provision of seeds and bulbs for summer and spring competitions within schools in the London Boroughs.

The judging of the competitions is carried out by approximately 70 volunteer judges some of whom are Trustees or Council Members. Some of the judging in 2023 has been carried by photographic evidence.

Certificates are given by the Judges to all successful pupils and reports on the visits are given by the Judges to the Office. Cups and prizes are normally given to the most successful schools in different categories at an Award Ceremony in the autumn. Unfortunately, this was postponed due to Rail Strikes until January 2023, 27 Awards were presented by guest presenter Mr Tom Hart-Dyke and the Master of the Worshipful Co. Gardeners.

7 Public Benefit

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area and that all activities provide a public benefit. The Society's principal activity is to educate school children and to enhance the environment in which they live and learn.

THE LONDON CHILDREN'S FLOWER SOCIETY

8 Achievements

In the year to 31st August 2023 Certificates were awarded to pupils in 182 schools. Trophies and Prizes will be presented to the winning entries at a Ceremony in the City of London's Guildhall.

9 Financial Performance Management

| | 2023 | 2022 |
|---|----------------|---------------|
| | £ | £ |
| Incoming Resources | <u>66,065</u> | <u>42,765</u> |
| Resources Expended | | |
| Cost of Activities in Furtherance of the Objects of the Society | 57,328 | 30,941 |
| Establishment and Office | 12,811 | 11,124 |
| Governance Costs | <u>780</u> | <u>732</u> |
| | <u>70,919</u> | <u>42,137</u> |
| Net Incoming (Outgoing) Resources | <u>(4,854)</u> | <u>(32)</u> |
| The Balance Sheet shows total funds of £50,443 (2022 £55,297) | | |

10 Financial Risk Management and Reserves Policy

The Society operates within an annual budget set in the November Council Meeting. In any year the funds available for use are dictated by the funds donated by a number of Benefactors. In practice the number of Benefactors is small and the Society is at risk if one or two of these decided not to give their support. To mitigate that risk the Society has built up reserves to allow it to run for approximately two years.

In addition, a Friends Group has now been established to help with the involvement of more people in the Society's work and hopefully to increase the range of donors to the Society.

Other risks affecting the operations of the Society include an accidental loss of IT and communications systems and fire, flooding, and theft at the Society's premises. The reserves policy and appropriate insurance cover are in place to minimize the impact of these risks.

We had £45,600 donated to the Society from one donor, with the specific condition of being spent on our Planting in the Playground Project. No other donor has specified that their donation, which has not been used, must be used for a specific purpose and therefore all those monies are recorded in the General Fund.

11 Current status of the Society

After the difficulties over the last few years with the considerable disruption Covid impacted on all our activities, and particularly school life, it is pleasing to see that our schools remain able to participate in our annual competitions by encouraging pupils to grow bulbs and sow seasonal flowers and vegetables. These achievements are scrutinised by our dedicated volunteer judges and many schools go forward to our Annual Award Ceremony held at the London Guildhall.

Our Trustees, Council Members and Director remain focused on raising awareness of the Society's work and have been active in the last year to further the Society's support for schools with the re-introduction of our former successful Planting in the Playground Project. We were able to secure funding for the project from The Jack Petchey Foundation for a second year, who have supported us in continuing the project for another 80 Secondary and Special Needs schools in London, to receive planters, compost, tools, seeds etc and our support for a three-year period. The Society looks forward to developing the partnership further following the successful delivery of this project and looks to try and secure funding in the future for an alternative initiative to help schools in London.

The Society remains reliant on funding from our various sponsors, but the funding we do receive provides considerable lifelong benefits through our links with schools to introduce children to horticulture. Such experiences inspire lifelong knowledge and can be a further educational aid to help schools deliver aspects of their national curriculum.

Nicholas Evans
Trustee and Chairman of the Council

Date: 29 November 2023

THE LONDON CHILDREN'S FLOWER SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON CHILDREN'S FLOWER SOCIETY

We report on the Financial Statements of The London Children's Flower Society Trust for the year ended 31st August 2023, which are set out on pages 6 to 10.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust'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 examiner's statement

I have completed my examination. I 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 accounts 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 matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Steve Hale FCA FCCA
Perrys Audit Limited
Chartered Accountants
Churchdown Chambers
Bordyke, Tonbridge
Kent, TN9 1NR**

Date: 04/01/2024

THE LONDON CHILDREN'S FLOWER SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2023

| | Notes | 2023 Total £ | 2022 Total £ |
|--|-------|--------------------|--------------------|
| INCOMING RESOURCES | | | |
| Income and Endowments Income | | | |
| Donations and Legacies | | 55,238 | 34,233 |
| Gift Aid Recovered | | 565 | - |
| Charitable Activities | 7 | 7,448 | 7,136 |
| Investments | 6 | 1,474 | 462 |
| Other | | 1,340 | 934 |
| TOTAL | | <u>66,065</u> | <u>42,765</u> |
| RESOURCES EXPENDED | | | |
| Expenditure on: | | | |
| Charitable Activities | 8 | <u>70,919</u> | <u>42,797</u> |
| NET (OUTGOING) RESOURCES | | (4,854) | (32) |
| Balances brought forward at 1 st September 2022 | | <u>55,297</u> | <u>55,329</u> |
| Balances carried forward at 31 st August 2023 | 12 | <u>50,443</u> | <u>55,297</u> |

The notes on pages 8 to 10 form part of these Financial Statements

THE LONDON CHILDREN'S FLOWER SOCIETY

BALANCE SHEET AS AT 31ST AUGUST 2023

| | Notes | 2023 Total £ | 2022 Total £ |
|--|-------|--------------------|--------------------|
| FIXED ASSETS | 2 | 1 | 1 |
| CURRENT ASSETS | | | |
| Stock of seeds | | 98 | 595 |
| Debtors | 4 | 118 | - |
| Cash at Bank and in Hand | 3 | <u>56,438</u> | <u>56,557</u> |
| | | <u>56,655</u> | <u>57,153</u> |
| CREDITORS - Amounts falling due within one year | 5 | <u>6,211</u> | <u>1,856</u> |
| NET CURRENT ASSETS | | <u>50,444</u> | <u>55,297</u> |
| FUNDS OF THE CHARITY | | | |
| General Fund | | <u>50,443</u> | <u>55,297</u> |

The notes on pages 8 to 10 form part of these Financial Statements

Nicholas Evans

Chairman of the Council and Trustee

Date 29 November 2023

Sophie Woodburn

Treasurer

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

1. Accounting Policies

(a) Basis of Preparation

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015), and in accordance with the Financial Reporting Standard 102 (FRS 102). The London Children's Flower Society is a Public Benefit Entity and has applied the relevant public benefit provisions of FRS 102. The Trustees and Council of the London Children's Flower Society is satisfied that the London Children's Flower Society has adequate resources to continue in operation for the foreseeable future and, accordingly, these financial statements have been prepared on the basis that the London Children's Society is a going concern.

The following accounting policies have been applied consistently throughout the year:

(b) Income

Income is accounted for in the period in which the Society is entitled to receipt.

(c) Expenditure

Expenditure is included on an accrual basis. Expenditure on office equipment is written off in the period in which the asset is acquired.

(d) Stock

Stocks of seed are valued at the lower value of cost and net realisable value.

(e) Fixed Assets

Trophies, cups and shields for presentation to Schools are included at a nominal value to record their existence.

(f) Fund Accounting

At present due to the fact that no current or recent donor has specified that their donation, which has not been expended, must be used for a specific purpose all money has been recorded in the General Fund.

2. Fixed Assets

| | 2023 | 2022 |
|---|----------|----------|
| | £ | £ |
| Trophies, Cups and Shields at a nominal value | <u>1</u> | <u>1</u> |

3. Balances at Banks

| | 2023 | 2022 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Treasurer's Account | 1,348 | 1,268 |
| Business Instant Access Account | 3,617 | 3,001 |
| Skipton Building Society | 8,000 | 10,000 |
| Redwood Bank | 43,458 | 42,274 |
| Cash in Hand | <u>15</u> | <u>14</u> |
| | <u>56,438</u> | <u>56,557</u> |

4. Debtors

| | 2023 | 2022 |
|---------|------------|----------|
| | £ | £ |
| Debtors | <u>118</u> | <u>-</u> |

5. Creditors - amounts falling due within one year

| | 2023 | 2022 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Independent Examiner's Fee | 780 | 732 |
| Accrued Income | 5,401 | 1,000 |
| - | | |
| Rent, Rates, Light and Heat | <u>30</u> | <u>124</u> |
| | <u>6,211</u> | <u>1,856</u> |

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2022

| 6. Interest | | 2023 | 2022 |
|---|-------|---------------|---------------|
| | | £ | £ |
| Business Instant Access Account | | 55 | 1 |
| Redwood Bank | | 1,184 | 408 |
| Skipton Building Society | | 175 | 53 |
| Lloyds Deposit Account | | <u>60</u> | <u>-</u> |
| | | <u>1474</u> | <u>462</u> |
| | | | |
| 7. Income from Charitable Activities | | 2023 | 2022 |
| | | £ | £ |
| Entry fees - Spring Competition | | 3,346 | 4,309 |
| Entry fees – Summer Competition | | 3,882 | 2,697 |
| Friends Group | | <u>220</u> | <u>130</u> |
| | | <u>7,448</u> | <u>7,136</u> |
| | | | |
| 8. Expenditure on Charitable Activities | Notes | 2023 | 2022 |
| | | £ | £ |
| Cost of activities in Furtherance of the Objectives of the Society | 9 | 57,328 | 30,941 |
| Establishment and Office | 10 | 12,811 | 11,124 |
| Governance Costs | | | |
| Independent Examiner's Fees | | <u>780</u> | <u>732</u> |
| | | <u>70,919</u> | <u>42,797</u> |
| | | | |
| 9. Cost of Activities in furtherance of the objectives of the Society | | 2023 | 2022 |
| | | £ | £ |
| Seeds for Summer Competition | | | |
| Opening Stock | | 595 | 452 |
| Purchases | | <u>1,266</u> | <u>1,490</u> |
| | | 1,861 | 1,942 |
| Less Closing Stock | | <u>(98)</u> | <u>(595)</u> |
| | | 1,763 | 1,347 |
| Bulbs for Spring Competition | | 2,762 | 3,483 |
| Planting in the Playground | | <u>40,939</u> | <u>13,998</u> |
| | | 45,464 | 18,828 |
| | | | |
| Trophy Ceremony Costs | | 1,242 | 595 |
| Prizes | | 100 | 784 |
| Friends Group | | 120 | - |
| Printing and Stationary | | 154 | 296 |
| Postage | | 693 | 908 |
| Staff Payments | | <u>9,555</u> | <u>9,530</u> |
| | | <u>57,328</u> | <u>30,941</u> |

THE LONDON CHILDREN'S FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2023

| 10. Establishment and Office | 2023 | 2022 |
|-------------------------------------|---------------|---------------|
| | £ | £ |
| Office Equipment | - | 102 |
| PC upgrade / Website | 49 | 62 |
| Insurance | 841 | 882 |
| Printing and Stationary | 8 | 39 |
| Postage and Telephone | 1,071 | 982 |
| Advertising | - | - |
| Rent, Rates Light and Heat | 4,377 | 2,752 |
| Staff Payments | 5,145 | 5,132 |
| Sundries | 1,272 | 1,018 |
| Travelling | 48 | 155 |
| | <u>12,811</u> | <u>11,124</u> |

11. Trustees, Council Members and Treasurer

No Trustee, Council Member or the Treasurer received any remuneration, and no expenses were reimbursed in the current year to 31st August 2023 (2022 - £Nil)

12. Movements in General Fund

| Brought Forward 01.09.2022 | Income | Expenditure | Carried Forward 31.08.2023 |
|-----------------------------------|---------------|--------------------|-----------------------------------|
| <u>55,297</u> | <u>66,057</u> | <u>(70,919)</u> | <u>50,443</u> |
| | | | |
| Brought Forward 01.09.2021 | Income | Expenditure | Carried Forward 31.08.2022 |
| <u>55,329</u> | <u>42,765</u> | <u>(42,797)</u> | <u>55,297</u> |

THE LONDON CHILDREN'S FLOWER SOCIETY

England & Wales - Charity number 249444

Accounts

THE LONDON CHILDREN'S FLOWER SOCIETY**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2022**

| | |
|----------------------|---|
| Page 1 | Index |
| Page 2 to 4 | Report of the Trustees and Council |
| Page 5 | Independent Examiner's Report |
| Page 6 | Statement of Financial Activities |
| Page 7 | Balance Sheet |
| Pages 8 to 10 | Notes to the Financial Statements |

THE LONDON CHILDREN'S FLOWER SOCIETY

**REPORT OF THE TRUSTEES AND CHAIRMAN OF COUNCIL
FOR THE YEAR ENDED 31 AUGUST 2022**

1 Reference and Administrative Details

| | | |
|-----------------------------|--|--|
| Registered Address | 61A High Street Orpington Kent BR6 0JF | |
| Registered Charity | 249444 | |
| Patron | HRH The Countess of Wessex GCVO | |
| President | Alan Titchmarsh MBE VMH DL | |
| Vice Presidents | Sir David Howard Bt D M H Longman | |
| Trustees and Council | Nicholas Evans Col Nick Gray Philip Webb Dr Heather Barrett-Mold Nick Butler Raymond Cousins Melanie Deasey Richard Glassborrow Sir David Green Janet Gotch John Mead Nikki Thompson Rex Thomborough Charlotte Cass Master of the Worshipful Company of Gardeners (ex officio) | Trustee and Chairman Trustee (until July 2022) Trustee and Vice Chairman Hon Treasurer (until June 2022) |
| Director | Mrs Emma-Jane McGrath | |
| Bankers | Lloyds Bank 156 High Street Orpington, Kent, BR6 OJR | |
| Independent Examiner | Perry's Churchdown Chambers, Bordyke, Tonbridge TN9 1NR | |

2. Structure, Governance and Management

The Society' origins date from shortly after the Second World War but the Society was formally established by a Declaration of Trust dated 13th February 1951 and endorsed on 15th September 1966. The Society was originally known as the London Flower Lovers League and changed its name to the London Children's Flower Society on 11th September 1974.

THE LONDON CHILDREN'S FLOWER SOCIETY

REPORT OF THE TRUSTEES AND CHAIRMAN OF COUNCIL

3. Appointment of Trustees

There shall be not more than four and not less than two Trustees. When a vacancy arises, new Trustees are appointed by the Trustees themselves with the approval of the Council at the time.

4. Council

In accordance with the Declaration of Trust the Trustees have appointed a Council to which they have delegated the responsibility for the day-to-day operation of the Society. The Council normally comprises of 12 members. The Council has met on four occasions during the year, in person and via live online meetings.

The Council administers the Society in accordance with the objectives and other provisions of the Trust Deed.

Neither the Trustees nor the Council members received any remuneration from the Society during the year. (Note 11)

5. Statement of Trustees' Responsibilities

Charity Law requires the Trustees to prepare Financial Statements for each financial year which gives a true and fair view of the Society's financial activities during the year and of its financial position at the end of the year. 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;
- state whether the policies are in accordance with applicable accounting standards;
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Society and which enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. (Note 1)

The Trustees confirm that there is no information relevant to the Independent Examination of which the examiners are unaware and the Trustees have taken the necessary steps to ensure they are aware of all relevant examination information and made sure the examiners are aware of it.

6. Objectives and Activities

In accordance with the Declaration of Trust the objectives of the society are the beautification of places within the City of London and the Metropolitan Police District and by stimulating the love of flowers among individual groups in poor neighbourhoods and among children in schools. In practice the objectives are fulfilled by the provision of seeds and bulbs for summer and spring competitions within schools in the London Boroughs.

The judging of the competitions is carried out by approximately 70 volunteer judges some of whom are Trustees or Council Members. Some of the judging in 2022 has been carried by photographic evidence.

Certificates are given by the Judges to all successful pupils and reports on the visits are given by the Judges to the Office. Cups and prizes are normally given to the most successful schools in different categories at an Award Ceremony in the autumn. In October 2021, 27 Awards were presented by President Alan Titchmarsh.

7. Public Benefit

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area and that all activities provide a public benefit. The Society's principal activity is to educate school children and to enhance the environment in which they live and learn.

THE LONDON CHILDREN'S FLOWER SOCIETY

REPORT OF THE TRUSTEES AND CHAIRMAN OF COUNCIL

8. Achievements

In the year to 31st August 2022 Certificates were awarded to pupils in 182 schools. Trophies and Prizes will be presented to the Winning entries at a Ceremony in the City of London's Guildhall.

9. Financial Performance Management

| | 2022 | 2021 |
|---|---------------|---------------|
| | £ | £ |
| Incoming Resources | <u>42,765</u> | <u>27,295</u> |
| Resources Expended | | |
| Cost of Activities in Furtherance of the Objects of the Society | 30,941 | 15,934 |
| Establishment and Office | 11,124 | 9,906 |
| Governance Costs | <u>732</u> | <u>700</u> |
| | <u>42,137</u> | <u>26,540</u> |
| Net Incoming (Outgoing) Resources | <u>(32)</u> | <u>755</u> |

The Balance Sheet shows total funds of £55,297 (2021 £55,329)

10. Financial Risk Management and Reserves Policy

The Society operates within an annual budget set in the November Council Meeting. In any year the funds available for use are dictated by the funds donated by a number of Benefactors. In practice the number of Benefactors is small and the Society is at risk if one or two of these decided not to give their support. To mitigate that risk the Society has built up reserves to allow it to run for approximately two years.

In addition, a Friends Group has now been established to help with the involvement of more people in the Society's work and hopefully to increase the range of donors to the Society.

Other risks affecting the operations of the Society include an accidental loss of IT and communications systems and fire, flooding, and theft at the Society's premises. The reserves policy and appropriate insurance cover are in place to minimize the impact of these risks.

We had £15,000 donated to the Society from one donor, with the specific condition of being spent on our Planting in the Playground Project. No other donor has specified that their donation, which has not been used, must be used for a specific purpose and therefore all those monies are recorded in the General Fund.

11. Current status of the Society

After the difficulties over the last few years with the considerable disruption Covid impacted on all our activities, and particularly school life, it is pleasing to see that our schools remain able to participate in our annual competitions by encouraging pupils to grow bulbs and sow seasonal flowers and vegetables. These achievements are scrutinised by our dedicated volunteer judges and many schools go forward to our Annual Award Ceremony held at the London Guildhall.

Our Trustees, Council Members and Director remain focused on raising awareness of the Society's work and have been active in the last year to further the Society's support for schools with the re-introduction of our former successful Planting in the Playground initiative. We were able to secure funding for the project from The Jack Petchey Foundation, who have embraced the initiative and have supported us in setting up a pilot scheme for 30 secondary and special needs schools in London, to receive planters, compost, tools, seeds etc and our support for a three-year period. The Society looks forward to developing the partnership further following the successful delivery of this project.

The Society remains reliant on funding from our various sponsors, but the funding we do receive provides considerable lifelong benefits through our links with schools to introduce young children to horticulture. Such experiences inspire lifelong knowledge and can be a further educational aid to help schools deliver aspects of their national curriculum.

Nicholas Evans
Trustee and Chairman of the Council

Date: 8 December 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE LONDON CHILDREN'S FLOWER SOCIETY**

We report on the Financial Statements of The London Children's Flower Society Trust for the year ended 31 August 2022, which are set out on pages 6 to 10.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust'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 examiner's statement

I have completed my examination. I 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 accounts 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 matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Steve Hale FCA FCCA
Perrys Audit Limited
Chartered Accountants
Churchdown Chambers
Bordyke, Tonbridge
Kent, TN9 1NR**

Date:

THE LONDON CHILDREN'S FLOWER SOCIETY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

| | Notes | 2022 Total £ | 2021 Total £ |
|--|--------------|-----------------------------|-----------------------------|
| INCOMING RESOURCES | | | |
| Income and endowments Income | | | |
| Donations and Legacies | | 34,233 | 20,322 |
| Gift aid Recovered | | - | 356 |
| Charitable Activities | 7 | 7,136 | 6,134 |
| Investments | 6 | 462 | 381 |
| Other | | 934 | 102 |
| TOTAL | | <u>42,765</u> | <u>27,295</u> |
| RESOURCES EXPENDED | | | |
| Expenditure on: | | | |
| Charitable activities | 8 | <u>42,797</u> | <u>26,540</u> |
| NET (OUTGOING) RESOURCES | | (32) | 755 |
| Balances brought forward at 1 September 2021 | | 55,329 | 54,574 |
| Balances carried forward at 31 August 2022 | 12 | <u><u>55,297</u></u> | <u><u>55,329</u></u> |

The notes on pages 8 to 10 form part of these Financial Statements.

THE LONDON CHILDREN'S FLOWER SOCIETY

**BALANCE SHEET
AS AT 31 AUGUST 2022**

| | Notes | 2022 Total | 2021 Total |
|--|----------|---------------|---------------|
| | | £ | £ |
| FIXED ASSETS | 2 | 1 | 1 |
| CURRENT ASSETS | | | |
| Stock of seeds | | 595 | 452 |
| Debtors | 4 | - | - |
| Cash at Bank and in Hand | 3 | 56,557 | 55,700 |
| | | <u>57,153</u> | <u>56,153</u> |
| CREDITORS - amounts falling due within one year | 5 | 1,856 | 824 |
| NET CURRENT ASSETS | | <u>55,297</u> | <u>55,329</u> |
| FUNDS OF THE CHARITY | | | |
| General Fund | | 55,297 | 55,329 |
| | | <u>55,297</u> | <u>55,329</u> |

The notes on pages 8 and 10 form part of these Financial Statements.

Nicholas Evans

Chairman of the Council and Trustee

Date: 8 December 2022

R Cousins

Treasurer

THE LONDON CHILDREN'S FLOWER SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

1. Accounting Policies

(a) Basis of Preparation

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by charities (SORP 2015), and in accordance with Financial Reporting Standard 102 (FRS 102). London Children's Flower Society is a public benefit entity and has applied the relevant public benefit provisions of FRS 102. London Children's Flower Society is preparing its financial statements in accordance with FRS 102. The Trustees and Council of the London Children's Flower Society are satisfied that the London Children's Flower Society has adequate resources to continue in operation for the foreseeable future and, accordingly, these financial statements have been prepared on the basis that the London Children's Flower Society is a going concern.

The following accounting policies have been applied consistently throughout the year:

b) Income

Income is accounted for in the period in which the Society is entitled to receipt.

c) Expenditure

Expenditure is included on an accruals basis. Expenditure on office equipment is written off in the period in which the asset is acquired.

d) Stock

Stocks of seeds are valued at the lower of cost and net realisable value.

e) Fixed Assets

Trophies, cups and shields for presentation to Schools are included at a nominal value to record their existence.

f) Fund Accounting

At present due to the fact no current or recent donor has specified that their donation, which has not been expended, must be used for a specific purpose all the money has been recorded in the General Fund.

2. Fixed Assets

| | 2022 | 2021 |
|---|-------------|-------------|
| | £ | £ |
| Trophies, Cups and Shields at a nominal value | 1 | 1 |

3. Balances at Banks

| | 2022 | 2021 |
|-----------------------------------|-------------|-------------|
| | £ | £ |
| Treasurers Account | 1,268 | 803 |
| Businesses Instant Access Account | 3,001 | 3,001 |
| Lloyds Bank Account | - | - |
| Skipton Building Society | 10,000 | 10,000 |
| Redwood Bank | 42,274 | 41,866 |
| Cash in Hand | 14 | 30 |
| | 56,557 | 55,700 |

4. Debtors

| | 2022 | 2021 |
|---------|-------------|-------------|
| | £ | £ |
| Debtors | - | - |

5. Creditors - amounts falling due within one year

| | 2022 | 2021 |
|-----------------------------|-------------|-------------|
| | £ | £ |
| Independent Examiner's Fee | 732 | 700 |
| Accrued income | 1,000 | - |
| Rent, Rates, Light and Heat | 124 | 124 |
| | 1,856 | 824 |

THE LONDON CHILDREN'S FLOWER SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

| | | | |
|--|--------------|---------------|---------------|
| 6. Interest | | 2022 | 2021 |
| | | £ | £ |
| Business Instant Access Account | | 1 | 1 |
| Redwood Bank | | 408 | 350 |
| Skipton Deposit account | | 53 | - |
| COIF Deposit Account | | - | 30 |
| | | <u>462</u> | <u>381</u> |
| 7. Income from Charitable activities | | 2022 | 2021 |
| | | £ | £ |
| Entry fees - Spring Competition | | 4,309 | 3,671 |
| Entry fees - Summer Competition | | 2,697 | 2,323 |
| Friends Group | | 130 | 140 |
| | | <u>7,136</u> | <u>6,134</u> |
| 8. Expenditure on Charitable activities | Notes | | |
| Cost of activities in Furtherance of the Objectives of the Society | 9 | 30,941 | 15,934 |
| Establishment and Office | 10 | 11,124 | 9,906 |
| Governance Costs | | | |
| Independent Examiner's Fees | | 732 | 700 |
| | | <u>42,797</u> | <u>26,540</u> |
| 9. Cost of activities in furtherance of the objectives of the Society | | 2022 | 2021 |
| | | £ | £ |
| Seeds for Summer Competition | | | |
| Opening Stock | | 452 | 558 |
| Purchases | | 1,490 | 1,058 |
| | | <u>1,942</u> | <u>1,616</u> |
| Less Closing Stock | | <u>(595)</u> | <u>(452)</u> |
| | | 1,347 | 1,164 |
| Bulbs for Spring Competition | | 3,483 | 3,218 |
| Planting in the playground | | 13,998 | - |
| | | <u>18,828</u> | <u>4,382</u> |
| Trophy Ceremony Costs | | 595 | - |
| Prizes | | 784 | 442 |
| Friends Group | | - | - |
| Printing and Stationery | | 296 | 475 |
| Postage | | 908 | 1,029 |
| Staff Payments | | 9,530 | 9,606 |
| | | <u>30,941</u> | <u>15,934</u> |

THE LONDON CHILDREN'S FLOWER SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

| 10. Establishment and Office | 2022 | 2021 |
|-------------------------------------|---------------|--------------|
| | £ | £ |
| Office Equipment | 102 | 60 |
| PC upgrade / Website | 62 | 115 |
| Insurance | 882 | 680 |
| Printing and Stationery | 39 | 274 |
| Postage and Telephone | 982 | 848 |
| Advertising | - | - |
| Rent, Rates, Light and Heat | 2,752 | 2,553 |
| Staff Payments | 5,132 | 5,172 |
| Sundry | 1,018 | 204 |
| Travelling | 155 | - |
| | <u>11,124</u> | <u>9,906</u> |

11. Trustees

No Trustees received any remuneration (2022-£Nil) and no expenses were reimbursed in the year (2021 -£Nil).

12. Movements in General Fund

| | Brought forward 01.09.2021 | Income | Expenditure | Carried Forward 31.08.2022 |
|--------------|---|---------------|--------------------|---|
| General Fund | 55,329 | 42,765 | (42,797) | 55,297 |
| | <u>55,329</u> | <u>42,765</u> | <u>(42,797)</u> | <u>55,297</u> |
| | 01.09.2020 | | | 31.08.2021 |
| General Fund | 54,574 | 27,295 | (26,540) | 55,329 |
| | <u>54,574</u> | <u>27,295</u> | <u>(26,540)</u> | <u>55,329</u> |

THE LONDON CHILDREN'S FLOWER SOCIETY

England & Wales - Charity number 249444

Accounts

THE LONDON CHILDRENS' FLOWER SOCIETY



**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31st AUGUST 2021**

| | |
|-------------------|---|
| Page 1 | Index |
| Page 2-4 | Report of the Trustees and Council |
| Page 5 | Independent Examiner's Report |
| Page 6 | Statement of Financial Activities |
| Page 7 | Balance Sheet |
| Pages 8-10 | Notes to Financial Statements |

THE LONDON CHILDRENS' FLOWER SOCIETY

REPORT OF THE TRUSTEES AND CHAIRMAN OF COUNCIL FOR THE YEAR ENDED 31ST AUGUST 2021

1 Reference and Administrative Details

| | | |
|-----------------------------|---|---|
| Registered Address | 61A High Street Orpington, Kent, BR6 0JF | |
| Registered Charity | 249444 | |
| Patron | HRH The Countess of Wessex GCVO | |
| President | Alan Titchmarsh MBE VMH DL | |
| Vice Presidents | Sir David Howard Bt D M H Longman | |
| Trustees and Council | Nicholas Evans Col Nick Gray Philip Webb Dr Heather Barrett-Mold Nick Butler Raymond Cousins Melanie Deasey Richard Glassborrow Sir David Green Janet Gotch John Mead Richard Pering (to April 2021) Nikki Thompson Rex Thornborough Master of the Worshipful Company of Gardeners (ex officio) | Trustee and Chairman Trustee Trustee and Vice Chairman Hon Treasurer |
| Director | Mrs Emma-Jane McGrath | |
| Bankers | Lloyds Bank 156 High Street Orpington, Kent, BR6 0JR | |
| Independent Examiner | Gilbert Allen & Co Churchdown Chambers, Bordyke, Tonbridge TN9 1NR | |

2 Structure, Governance and Management

The Society' origins date from shortly after the Second World War but the Society was formally established by a Declaration of Trust dated 13th February 1951 and endorsed on 15th September 1966. The Society was originally known as the London Flower Lovers League and changed its name to the London Children's Flower Society on 11th September 1974

THE LONDON CHILDRENS' FLOWER SOCIETY

3 **Appointment of Trustees**

There shall be not more than four and not less than two Trustees. When a vacancy arises, new Trustees are appointed by the Trustees themselves with the approval of the Council at the time.

4 **Council**

In accordance with the Declaration of Trust the Trustees have appointed a Council to which they have delegated the responsibility for the day to day operation of the Society. The Council normally comprises of 12 members. The Council has met on four occasions during the year via internet connection.

The Council administers the Society in accordance with the objectives and other provisions of the Trust Deed.

Neither the Trustees nor the Council members received any remuneration from the Society during the year. (Note 11)

5 **Statement of Trustees' Responsibilities**

Charity Law requires the Trustees to prepare Financial Statements for each financial year which gives a true and fair view of the Society's financial activities during the year and of its financial position at the end of the year. 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;
- state whether the policies are in accordance with applicable accounting standards;
- prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Society and which enable them to ensure that the Financial Statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. (Note 1)

The Trustees confirm that there is no information relevant to the Independent Examination of which the examiners are unaware and the Trustees have taken the necessary steps to ensure they are aware of all relevant examination information and made sure the examiners are aware of it.

6 **Objectives and Activities**

In accordance with the Declaration of Trust the objectives of the society are the beautification of places within the City of London and the Metropolitan Police District and by stimulating the love of flowers among individual groups in poor neighbourhoods and among children in schools. In practice the objectives are fulfilled by the provision of seeds and bulbs for summer and spring competitions within schools in the London Boroughs.

The judging of the competitions is carried out by approximately 70 volunteer judges some of whom are Trustees or Council Members. Some of the judging in 2021 has been carried by photographic evidence.

Certificates are given by the Judges to all successful pupils and reports on the visits are given by the Judges to the Office. Cups and prizes are normally given to the most successful schools in different categories at an Award Ceremony in the autumn. Because of the Covid pandemic during the year the Awards Ceremony due to be held in October 2020 was cancelled.

7 **Public Benefit**

The Trustees confirm that they have complied with their duty under Section 4 of the Charities Act 2011. They have considered the public benefit guidance published by the Charity Commission and believe that they have followed its guidance in this area and that all activities provide a public benefit. The Society's principal activity is to educate school children and to enhance the environment in which they live and learn.

THE LONDON CHILDRENS' FLOWER SOCIETY

8 Achievements

In the year to 31st August 2021 Certificates were awarded to pupils in 186 schools. Trophies and Prizes will be presented to the Winning entries at a Ceremony in the City of London's Guildhall.

9 Financial Performance Management

| | 2021 | 2020 |
|---|---------------|---------------|
| | £ | £ |
| Incoming Resources | <u>27,295</u> | <u>29,891</u> |
| Resources Expended | | |
| Cost of Activities in Furtherance of the Objects of the Society | 15,934 | 18,884 |
| Establishment and Office | 9,906 | 10,888 |
| Governance Costs | <u>700</u> | <u>700</u> |
| | <u>26,540</u> | <u>30,472</u> |
| Net Incoming (Outgoing) Resources | <u>755</u> | <u>(581)</u> |

The Balance Sheet shows total funds of £55,329 (2020 £54,574)

10 Financial Risk Management and Reserves Policy

The Society operates within an annual budget set in the November Council Meeting. In any year the funds available for use are dictated by the funds donated by a number of Benefactors. In practice the number of Benefactors is small and the Society is at risk if one or two of these decided not to give their support. To mitigate that risk the Society has built up reserves to allow it to run for approximately two years.

In addition, a Friends Group has now been established to help with the involvement of more people in the Society's work and hopefully to increase the range of donors to the Society.

Other risks affecting the operations of the Society include an accidental loss of IT and communications systems and fire, flooding, and theft at the Society's premises. The reserves policy and appropriate insurance cover are in place to minimize the impact of these risks.

Due to the fact no current or recent donor has specified that their donation, which has not been used, must be used for a specific purpose all monies are recorded in the General Fund.

11 Development and Future Plans

The Trustees, Council and staff continue to take steps to explore and devise a sustainable future for the society by way of developing further links with pan London primary and special schools and the encouragement to participate in annual competitions.

The considerable lifelong benefits and wellbeing of having a closer relationship with nature are now well recognised. This can be achieved through our links with schools to introduce young children to horticulture through the growing of bulbs, plants and vegetables from seed that create flowers to benefit pollinating insects and healthy edible food. Such experiences inspire lifelong knowledge and can be a further educational aid to help schools to deliver aspects of their national curriculum.

The Society is currently developing further initiatives in the coming year that will further our aims to encourage more schools across London to engage with the Society, to widen our profile and expand our fund raising abilities to deliver a sustainable future.

Nicholas Evans
Trustee and Chairman of the Council

Date: 10 November 2021

THE LONDON CHILDRENS' FLOWER SOCIETY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE LONDON CHILDREN'S FLOWER SOCIETY

We report on the Financial Statements of The London Children's Flower Society Trust for the year ended 31st August 2021, which are set out on pages 6 to 10.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust'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 examiner's statement

I have completed my examination. I 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 accounts 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 matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**John Duncan FCA
Gilbert Allen & Co**

**Chartered Accountants
Churchdown Chambers
Bordyke, Tonbridge
Kent, TN9 1NR**

Date:

THE LONDON CHILDRENS' FLOWER SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST AUGUST 2021

| | Notes | 2021 Total £ | 2020 Total £ |
|--|-----------|--------------------|--------------------|
| INCOMING RESOURCES | | | |
| Income and Endowments Income | | | |
| Donations and Legacies | | 20,322 | 20,518 |
| Gift Aid Recovered | | 356 | 469 |
| Charitable Activities | 7 | 6,134 | 7,636 |
| Investments | 6 | 381 | 547 |
| Other | | <u>102</u> | <u>721</u> |
| TOTAL | | <u>27,295</u> | <u>29,891</u> |
| RESOURCES EXPENDED | | | |
| Expenditure on: | | | |
| Charitable Activities | 8 | <u>26,540</u> | <u>30,472</u> |
| NET (OUTGOING) RESOURCES | | 755 | (581) |
| Balances brought forward at 1 st September 2020 | | <u>54,574</u> | <u>55,155</u> |
| Balances carried forward at 31 st August 2021 | 12 | <u>55,329</u> | <u>54,574</u> |

The notes on pages 8 to 10 form part of these Financial Statements

THE LONDON CHILDRENS' FLOWER SOCIETY

BALANCE SHEET AS AT 31ST AUGUST 2021

| | Notes | 2021 Total £ | 2020 Total £ |
|--|-------|--------------------|--------------------|
| FIXED ASSETS | 2 | 1 | 1 |
| CURRENT ASSETS | | | |
| Stock of seeds | | 452 | 558 |
| Debtors | 4 | - | 888 |
| Cash at Bank and in Hand | 3 | <u>55,700</u> | <u>53,950</u> |
| | | <u>56,152</u> | <u>55,397</u> |
| CREDITORS - Amounts falling due within one year | 5 | <u>823</u> | <u>823</u> |
| NET CURRENT ASSETS | | <u>55,329</u> | <u>54,574</u> |
| FUNDS OF THE CHARITY | | | |
| General Fund | | <u>55,329</u> | <u>54,574</u> |

The notes on pages 8 to 10 form part of these Financial Statements

Nicholas Evans

Chairman of the Council and Trustee

Date

Raymond Cousins

Treasurer

THE LONDON CHILDRENS' FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2021

1. Accounting Policies

(a) Basis of Preparation

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015), and in accordance with the Financial Reporting Standard 102 (FRS 102). The London Children's Flower Society is a Public Benefit Entity and has applied the relevant public benefit provisions of FRS 102. The Trustees and Council of the London Children's Society is satisfied that the London Children's Society has adequate resources to continue in operation for the foreseeable future and, accordingly, these financial statements have been prepared on the basis that the London Children's Society is a going concern.

The following accounting policies have been applied consistently throughout the year:

(b) Income

Income is accounted for in the period in which the Society is entitled to receipt.

(c) Expenditure

Expenditure is included on an accrual basis. Expenditure on office equipment is written off in the period in which the asset is acquired.

(d) Stock

Stocks of seed are valued at the lower value of cost and net realisable value.

(e) Fixed Assets

Trophies, cups and shields for presentation to Schools are included at a nominal value to record their existence.

(f) Fund Accounting

At present due to the fact that no current or recent donor has specified that their donation, which has not been expended, must be used for a specific purpose all money has been recorded in the General Fund.

2. Fixed Assets

| | 2021 | 2020 |
|---|----------|----------|
| | £ | £ |
| Trophies, Cups and Shields at a nominal value | <u>1</u> | <u>1</u> |

3. Balances at Banks

| | 2021 | 2020 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Treasurer's Account | 803 | 1,032 |
| Business Instant Access Account | 3,001 | 31,346 |
| Skipton Building Society | 10,000 | 5,000 |
| Redwood Bank | 41,866 | 16,516 |
| Cash in Hand | <u>30</u> | <u>56</u> |
| | <u>55,700</u> | <u>53,950</u> |

4. Debtors

| | 2021 | 2020 |
|----------------------------|----------|------------|
| | £ | £ |
| Aviva balance to be repaid | <u>-</u> | <u>888</u> |

5. Creditors - amounts falling due within one year

| | 2021 | 2020 |
|-----------------------------|------------|------------|
| | £ | £ |
| Independent Examiner's Fee | 700 | 700 |
| Rent, Rates, Light and Heat | <u>123</u> | <u>123</u> |
| | <u>823</u> | <u>823</u> |

THE LONDON CHILDRENS' FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2021

| 6. Interest | | 2021 | 2020 |
|--|--------------|----------------------|----------------------|
| | | £ | £ |
| Business Instant Access Account | | 1 | 349 |
| Redwood Bank | | 350 | - |
| Skipton Building Society | | <u>30</u> | <u>198</u> |
| | | <u><u>381</u></u> | <u><u>547</u></u> |
| | | | |
| 7. Income from Charitable Activities | | 2021 | 2020 |
| | | £ | £ |
| Entry fees - Spring Competition | | 3,671 | 5,535 |
| Entry fees – Summer Competition | | 2,323 | 1,931 |
| Friends Group | | <u>140</u> | <u>170</u> |
| | | <u><u>6,134</u></u> | <u><u>7,636</u></u> |
| | | | |
| 8. Expenditure on Charitable Activities | Notes | 2021 | 2020 |
| | | £ | £ |
| Cost of activities in Furtherance of the Objectives of the Society | 9 | 15,934 | 18,884 |
| Establishment and Office | 10 | 9,906 | 10,888 |
| | | | |
| Governance Costs | | | |
| Independent Examiner's Fees | | <u>700</u> | <u>700</u> |
| | | <u><u>26,540</u></u> | <u><u>30,472</u></u> |
| | | | |
| 9. Cost of Activities in furtherance of the objectives of the Society | | 2021 | 2020 |
| | | £ | £ |
| Seeds for Summer Competition | | | |
| Opening Stock | | 558 | 288 |
| Purchases | | <u>1,058</u> | <u>1,393</u> |
| | | 1,616 | 1,681 |
| Less Closing Stock | | <u>(452)</u> | <u>(558)</u> |
| | | 1,164 | 1,123 |
| Bulbs for Spring Competition | | <u>3,218</u> | <u>4,478</u> |
| | | 4,382 | 5,601 |
| | | | |
| Trophy Ceremony Costs | | - | 1,542 |
| Prizes | | 442 | 361 |
| Friends Group | | - | - |
| Printing and Stationary | | 475 | 805 |
| Postage | | 1,029 | 836 |
| Staff Payments | | <u>9,606</u> | <u>9,739</u> |
| | | <u><u>15,934</u></u> | <u><u>20,088</u></u> |

THE LONDON CHILDRENS' FLOWER SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST AUGUST 2021

| 10. Establishment and Office | 2021 | 2020 |
|-------------------------------------|--------------|---------------|
| | £ | £ |
| Office Equipment | 60 | - |
| PC upgrade / Website | 115 | 153 |
| Insurance | 680 | 925 |
| Printing and Stationary | 274 | 196 |
| Postage and Telephone | 848 | 1,003 |
| Advertising | - | 120 |
| Rent, Rates Light and Heat | 2,553 | 2,226 |
| Staff Payments | 5,172 | 5,244 |
| Sundries | 204 | 987 |
| Travelling | - | 34 |
| | <u>9,906</u> | <u>10,888</u> |

11. Trustees, Council Members and Treasurer

No Trustee, Council Member or the Treasurer received any remuneration and no expenses were reimbursed in the current year to 31st August 2021 (2020 - £Nil)

12. Movements in General Fund

| Brought Forward 01.09.2020 | Income | Expenditure | Carried Forward 31.08.2021 |
|-----------------------------------|---------------|--------------------|-----------------------------------|
| <u>54,574</u> | <u>27,295</u> | <u>(26,540)</u> | <u>55,329</u> |