

**THE LONDON CHILDRENS' FLOWER SOCIETY**



**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>st</sup> AUGUST 2021**

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# THE LONDON CHILDRENS' FLOWER SOCIETY

## REPORT OF THE TRUSTEES AND CHAIRMAN OF COUNCIL FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021

### 1 Reference and Administrative Details

<b>Registered Address</b>	61A High Street Orpington, Kent, BR6 0JF
<b>Registered Charity</b>	249444
<b>Patron</b>	HRH The Countess of Wessex GCVO
<b>President</b>	Alan Titchmarsh MBE VMH DL
<b>Vice Presidents</b>	Sir David Howard Bt D M H Longman
<b>Trustees and Council</b>	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
<b>Director</b>	Mrs Emma-Jane McGrath
<b>Bankers</b>	Lloyds Bank 156 High Street Orpington, Kent, BR6 0JR
<b>Independent Examiner</b>	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 13<sup>th</sup> 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 11<sup>th</sup> September 1974

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## 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.

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## 8 Achievements

In the year to 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>ST</sup> AUGUST 2021

	Notes	2021 Total £	2020 Total £
<b>INCOMING RESOURCES</b>			
<b>Income and Endowments Income</b>			
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>
<b>TOTAL</b>		<u>27,295</u>	<u>29,891</u>
<b>RESOURCES EXPENDED</b>			
<b>Expenditure on:</b>			
<b>Charitable Activities</b>	8	<u>26,540</u>	<u>30,472</u>
<b>NET (OUTGOING) RESOURCES</b>		755	(581)
Balances brought forward at 1 <sup>st</sup> September 2020		<u>54,574</u>	<u>55,155</u>
Balances carried forward at 31 <sup>st</sup> 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 31<sup>ST</sup> AUGUST 2021

	Notes	2021 Total £	2020 Total £
<b>FIXED ASSETS</b>	<b>2</b>	1	1
<b>CURRENT ASSETS</b>			
Stock of seeds		452	558
Debtors	<b>4</b>	-	888
Cash at Bank and in Hand	<b>3</b>	<u>55,700</u>	<u>53,950</u>
		<u>56,152</u>	<u>55,397</u>
<b>CREDITORS - Amounts falling due within one year</b>	<b>5</b>	<u>823</u>	<u>823</u>
<b>NET CURRENT ASSETS</b>		<u>55,329</u>	<u>54,574</u>
<b>FUNDS OF THE CHARITY</b>			
<b>General Fund</b>		<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 31<sup>ST</sup> 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>



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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021

<b>6. Interest</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Business Instant Access Account		1	349
Redwood Bank		350	-
Skipton Building Society		<u>30</u>	<u>198</u>
		<u>381</u>	<u>547</u>
<b>7. Income from Charitable Activities</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
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>6,134</u>	<u>7,636</u>
<b>8. Expenditure on Charitable Activities</b>	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Cost of activities in Furtherance of the Objectives of the Society	<b>9</b>	15,934	18,884
Establishment and Office	<b>10</b>	9,906	10,888
<b>Governance Costs</b>			
Independent Examiner's Fees		<u>700</u>	<u>700</u>
		<u>26,540</u>	<u>30,472</u>
<b>9. Cost of Activities in furtherance of the objectives of the Society</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
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>15,934</u>	<u>20,088</u>

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2021

<b>10. Establishment and Office</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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 31<sup>st</sup> August 2021 (2020 - £Nil)

### 12. Movements in General Fund

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