

THE LONDON CHILDREN'S FLOWER SOCIETY

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 AUGUST 2022**

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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 0JR	
Independent Examiner	Perry's Churchdown Chambers, Bordyke, Tonbridge TN9 1NR	

2. Structure, Governance and Management

The Society's 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.

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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.

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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
	<u>56,557</u>	<u>55,700</u>

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
	<u>1,856</u>	<u>824</u>

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**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>

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**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	Income	Expenditure	Carried Forward
	01.09.2021			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>