

**THE LONDON CHILDREN'S FLOWER SOCIETY**



**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>st</sup> AUGUST 2023**

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## REPORT OF THE TRUSTEES AND CHAIRMAN OF COUNCIL FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2023

<b>Registered Address</b>	61A High Street Orpington, Kent, BR6 0JF	
<b>Registered Charity</b>	249444	
<b>Patron</b>	HRH The Duchess of Edinburgh 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 Philip Webb Dr Heather Barrett-Mold Nick Butler (until June 2023) Sophie Woodburn (from June 2023) Melanie Deasey Richard Glassborrow Sir David Green Janet Gotch John Mead Nikki Thompson Charlotte Cass Lady Melissa Ashcombe (from June 2023) Susan Brooksbank (from June 2023) Master of the Worshipful Company of Gardeners (ex officio)	Trustee and Chairman 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>	Perry’s Audit Limited Churchdown Chambers, Bordyke, Tonbridge TN9 1NR	

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 15<sup>th</sup> 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 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.

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## 8 Achievements

In the year to 31<sup>st</sup> 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 31<sup>st</sup> 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**

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## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2023

	Notes	2023 Total £	2022 Total £
<b>INCOMING RESOURCES</b>			
<b>Income and Endowments Income</b>			
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
<b>TOTAL</b>		<u>66,065</u>	<u>42,765</u>
<b>RESOURCES EXPENDED</b>			
<b>Expenditure on:</b>			
<b>Charitable Activities</b>	8	<u>70,919</u>	<u>42,797</u>
<b>NET (OUTGOING) RESOURCES</b>		(4,854)	(32)
Balances brought forward at 1 <sup>st</sup> September 2022		<u>55,297</u>	<u>55,329</u>
Balances carried forward at 31 <sup>st</sup> August 2023	12	<u>50,443</u>	<u>55,297</u>

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

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## BALANCE SHEET AS AT 31<sup>ST</sup> AUGUST 2023

	Notes	2023 Total £	2022 Total £
<b>FIXED ASSETS</b>	<b>2</b>	<b>1</b>	<b>1</b>
<b>CURRENT ASSETS</b>			
Stock of seeds		98	595
Debtors	<b>4</b>	118	-
Cash at Bank and in Hand	<b>3</b>	<u>56,438</u>	<u>56,557</u>
		<u>56,655</u>	<u>57,153</u>
<b>CREDITORS - Amounts falling due within one year</b>	<b>5</b>	<u>6,211</u>	<u>1,856</u>
<b>NET CURRENT ASSETS</b>		<u>50,444</u>	<u>55,297</u>
<b>FUNDS OF THE CHARITY</b>			
<b>General Fund</b>		<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 31<sup>ST</sup> 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>



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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> AUGUST 2022

<b>6. Interest</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
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>
<b>7. Income from Charitable Activities</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
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>
<b>8. Expenditure on Charitable Activities</b>	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Cost of activities in Furtherance of the Objectives of the Society	<b>9</b>	57,328	30,941
Establishment and Office	<b>10</b>	12,811	11,124
<b>Governance Costs</b>			
Independent Examiner's Fees		<u>780</u>	<u>732</u>
		<u>70,919</u>	<u>42,797</u>
<b>9. Cost of Activities in furtherance of the objectives of the Society</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
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 31<sup>ST</sup> AUGUST 2023

<b>10. Establishment and Office</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 31<sup>st</sup> August 2023 (2022 - £Nil)

### 12. Movements in General Fund

<b>Brought Forward 01.09.2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Carried Forward 31.08.2023</b>
<u>55,297</u>	<u>66,057</u>	<u>(70,919)</u>	<u>50,443</u>

  

<b>Brought Forward 01.09.2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Carried Forward 31.08.2022</b>
<u>55,329</u>	<u>42,765</u>	<u>(42,797)</u>	<u>55,297</u>