
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

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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.

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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 a 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
	<u>18,300</u>	<u>17,500</u>

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)
At 31 August 2025	55,908	-	55,908

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	57,080	-	1,500	58,580
Current liabilities	(1,173)	-	(1,500)	(2,673)
	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.