

FLOWERS NORTH WEST

England & Wales · Charity number 517215

Details

Other names	THE NORTH WEST AREA OF NAFAS
Status	Registered
Legal form	Other
Registered	1986-02-24
Register	View on the Charity Commission register

Contact

Address	25 Duxbury Close Rainford St. Helens Merseyside WA11 8JU
Phone	01204492742
Email	treasurer@flowersnorthwest.org.uk
Website	www.flowersnorthwest.net

Activities

Objects: THE AIMS OF THE ASSOCIATION SHALL BE TO ADVANCE PUBLIC EDUCATION IN THE ART OF FLOWER ARRANGING AND RELATED SUBJECTS IN THE NORTH WEST AND TO FURTHER ANY OTHER CHARITABLE PURPOSE OR PURPOSES.

Activities: To advance public education in the art of flower arranging and design in all its forms and related subjects in the North West.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** CUMBRIA, LANCASHIRE, GREATER MANCHESTER, MERSEYSIDE (EXCLUDING THE AREA WEST OF THE MERSEY) AND THE ISLE OF MAN
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,353	£46,603	-	-
2024-03-31	£34,036	£32,987	-	-
2023-03-31	£39,118	£46,351	-	-
2022-03-31	£27,818	£29,258	-	-
2021-03-31	£23,313	£28,183	-	-

Trustees

Name	Role	Appointed
Annette Sheila Bratt		2025-10-20
Melanie Ann Marie Lee		2022-11-07
Patricia Mary Dawson		2025-10-20
Sara Barrow		2024-10-21

Accounts

FLOWERS NORTH WEST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Company Registration No. (England and Wales)

FLOWERS NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms M Lee Mrs R Bond Mr D Ryland Mrs S Barrow	(Appointed 21 October 2024)
Charity number (England and Wales)	517215	
Independent examiner	Champion TLL Limited 7-9 Station Road Hesketh Bank Preston Lancashire PR4 6SN	

FLOWERS NORTH WEST

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FLOWERS NORTH WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Association, which is affiliated to the National Association of Flower Arrangement Societies, has charitable objectives to advance public education in the art of floral art and design in all its forms and related subjects in the Northwest of England and Isle of Man and to further any other charitable purpose or purposes.

To fulfil these objectives the charity provides educational workshops and access to educational publications. Each club has the right to use a list of qualified demonstrators, speakers, judges and teachers to further enhance the knowledge of its members. The judges, demonstrators, speakers and teachers are managed by a team of subject expert volunteers, who ensure that training and performance are of a consistent and high standard. Members are also involved in festivals, shows and competitions within the region, nationally and internationally. A bursary is available for those chosen to represent the organisation at national and international events. This enables members with the talent to learn about competing at a higher level, and to international rules, to take part whatever their financial circumstances.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

Besides the trustees who work on a voluntary basis the charity acknowledges the support of the wider team of specialist advisors, and the numerous volunteers within the clubs around the region in supporting the educational aims of this charity.

The trustees wish to record their gratitude to clubs and their committee members for their unstinting dedication in contacting and providing for their members during this challenging year.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Principal funding sources

The majority of the charity's funds are raised through affiliation fees and events. Membership of flower clubs continues to fall - this relates mainly to the clubs struggling to find committee members. The trustees continue to monitor and closely control the finances of the association at every Management Team meeting, which are normally held 6-8 times a year held by electronic means

Investment policy and financial review of the year

The Trustees aim to maximize any investment of funds to achieve the best low-risk interest rates available whilst keeping the required level of cash for instant access to meet the level of cash for the Association's day to day expenses.

FLOWERS NORTH WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The trustees have reviewed the policy on reserves (to hold three years' worth of expenditure in general funds).

Additionally, we provide a subsidised insurance policy which covers all members. Both of these initiatives benefit every member of every club, therefore greatly helping clubs that are struggling.

The Management Team are working on future initiatives looking at ways to specifically help struggling clubs.

Plans for future periods

Many local classes for flower arranging have ceased, to fill the gap and fulfil our educational aims therefore we are trying to encourage interested recruits via workshops.

Our regular workshops and presence at Southport, Chorley and Country fest shows allow us to showcase flowers and flower arranging.

Structure, governance and management

The North West Area of NAFAS is a Charity which was first registered on 24th February 1986 and is governed by its Constitution. The Charity is managed by an Management Team (who are also the Trustees of the charity) consisting of Chairman, First Vice-Chairman, Second Vice-Chairman, Secretary and Treasurer. They are appointed annually at the AGM.

There is an induction programme for Trustees which will ensure that they are kept up to date and are aware of their responsibilities and have sufficient knowledge of the background to the Charity.

The Trustees meet six to eight times a year to review and monitor the affairs of the Charity. They meet with a representative of each member club at least three times a year and receive regular reports from the Chairs of Committees and of Specialist Appointments. The Management Team is responsible for the day to day running of the Charity.

The name of the Charity has been changed from The North West Area of NAFAS to Flowers North West and the Charity Constitution was revised in September 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms M Lee

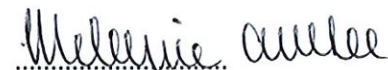
Mrs R Bond

Mr D Ryland

Mrs S Barrow

(Appointed 21 October 2024)

The trustees' report was approved by the Board of Trustees.



Ms M Lee

Trustee

Date: 19/1/25

FLOWERS NORTH WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FLOWERS NORTH WEST

I report to the trustees on my examination of the financial statements of Flowers North West (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.



Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road

Hesketh Bank

Preston

Lancashire

PR4 6SN

Date: 19/1/2026

FLOWERS NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	39,269	28,784
Other trading activities	4	7,388	4,577
Investments	5	696	675
		<u> </u>	<u> </u>
Total income		<u>47,353</u>	<u>34,036</u>
Expenditure on:			
Raising funds	6	6,908	7,693
Charitable activities	7	39,695	25,294
		<u> </u>	<u> </u>
Total expenditure		<u>46,603</u>	<u>32,987</u>
Net income and movement in funds		750	1,049
Reconciliation of funds:			
Fund balances at 1 April 2024		44,864	43,815
		<u> </u>	<u> </u>
Fund balances at 31 March 2025		<u>45,614</u>	<u>44,864</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FLOWERS NORTH WEST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	13	800		1,272	
Cash at bank and in hand		49,296		58,488	
		<u>50,096</u>		<u>59,760</u>	
Creditors: amounts falling due within one year	14	(4,482)		(14,896)	
Net current assets			<u>45,614</u>		<u>44,864</u>
The funds of the charity					
Unrestricted funds	15		<u>45,614</u>		<u>44,864</u>
			<u>45,614</u>		<u>44,864</u>

The financial statements were approved by the trustees on 19/11/26.

Melanie Aulsebrook

Ms M Lee
Trustee

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Flowers North West is a Charity unincorporated.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Education	39,269	28,784

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	7,388	4,577

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	696	675

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	6,908	7,693

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Education 2025 £	Education 2024 £
Direct costs		
Education	38,592	24,244
Share of support and governance costs (see note 8)		
Governance	1,103	1,050
	<u>39,695</u>	<u>25,294</u>
Analysis by fund		
Unrestricted funds	<u>39,695</u>	<u>25,294</u>

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>1,103</u>	<u>1,050</u>
Analysed between:		
Education	<u>1,103</u>	<u>1,050</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,103</u>	<u>1,050</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	800	1,272

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	3,379	13,846
Accruals and deferred income	1,103	1,050
	4,482	14,896

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	44,864	47,353	(46,603)	45,614
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	43,815	34,036	(32,987)	44,864

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

FLOWERS NORTH WEST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Company Registration No. (England and Wales)

FLOWERS NORTH WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms M Lee
Mrs R Bond
Mr D Ryland

Charity number

517215

Independent examiner

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

FLOWERS NORTH WEST

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FLOWERS NORTH WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], 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 Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Association, which is affiliated to the National Association of Flower Arrangement Societies, has charitable objectives to advance public education in the art of floral art and design in all its forms and related subjects in the Northwest of England and Isle of Man and to further any other charitable purpose or purposes.

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Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

Besides the trustees who work on a voluntary basis the charity acknowledges the support of the wider team of specialist advisors, and the numerous volunteers within the clubs around the region in supporting the educational aims of this charity.

The trustees wish to record their gratitude to clubs and their committee members for their unstinting dedication in contacting and providing for their members during this challenging year.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Principal funding sources

The majority of the charity's funds are raised through affiliation fees and events. Membership of flower clubs continues to fall - this relates mainly to the clubs struggling to find committee members. The trustees continue to monitor and closely control the finances of the association at every Management Team meeting, which are normally held 6-8 times a year, though since Covid 19 these are mostly held by electronic means

Investment policy and financial review of the year

The Trustees aim to maximise any investment of funds to achieve the best low-risk interest rates available whilst keeping the required level of cash for instant access to meet the level of cash for the Association's day to day expenses.

FLOWERS NORTH WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reserves policy

The trustees have reviewed the policy on reserves (to hold three years' worth of expenditure in general funds) and calculate that we currently hold too much capital; therefore, we have initiated a freeze in affiliation fees for the foreseeable future.

Additionally, we provide a subsidised insurance policy which covers all members. Both of these initiatives benefit every member of every club, therefore greatly helping clubs that are struggling.

The Management Team are working on future initiatives with the aim of reducing the capital reserves to a more appropriate level, so whilst also looking at ways to increase income to specifically help struggling clubs.

Plans for future periods

Many local classes for flower arranging have ceased, to fill the gap and fulfil our educational aims therefore we are trying to encourage interested recruits via workshops.

Our regular workshops and presence at Southport, Chorley and Countryfest shows resumed as these events allow us to showcase flowers and flower arranging.

All meetings have now been reinstated during 2023 although many of Specialist teams continue to be held via Zoom, which we will continue to use for some meetings in the future.

Meetings held with Associates of Honour, Specialist Advisors, and Club representatives to discuss the way forward for Flowers North West,

Members are once more preparing for flower festivals and local shows during 2024,

We have also organised a visit from Francine Thomas, an international demonstrator for a show in Blackburn followed by two days of workshop in June 2024.

We have solidified several teams of volunteers to co-ordinate different disciplines. During 2023 we continued to meet with the Education, Strategy, Events and Administration teams via Zoom to develop new ideas. We invited additional members with particular areas of expertise to participate as required, as we seek to develop our future strategy and to explore ways to give practical support to clubs and increase membership.

Structure, governance and management

The North West Area of NAFAS is a Charity which was first registered on 24th February 1986 and is governed by its Constitution. The Charity is managed by an Management Team (who are also the Trustees of the charity) consisting of Chairman, First Vice-Chairman, Second Vice-Chairman, Secretary and Treasurer. They are appointed annually at the AGM.

There is an induction programme for Trustees which will ensure that they are kept up to date and are aware of their responsibilities and have sufficient knowledge of the background to the Charity.

The Trustees meet six to eight times a year to review and monitor the affairs of the Charity. They meet with a representative of each member club at least three times a year and receive regular reports from the Chairs of Committees and of Specialist Appointments. The Management Team is responsible for the day to day running of the Charity.

The name of the Charity has been changed from The North West Area of NAFAS to Flowers North West and the Charity Constitution was revised in September 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms M Lee

Mrs R Bond

Mr D Ryland

FLOWERS NORTH WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees' report was approved by the Board of Trustees.

Melanie Amtee
.....

Ms M Lee

Trustee

Date: *30/1/2025*
.....

FLOWERS NORTH WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FLOWERS NORTH WEST

I report to the trustees on my examination of the financial statements of Flowers North West (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

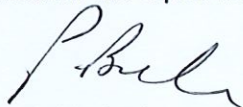
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 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.



Champion TLL Limited

P Buck FCA, DChA

7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Dated: 30/01/2025

FLOWERS NORTH WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	-	24
Charitable activities	4	28,784	36,769
Other trading activities	5	4,577	2,105
Investments	6	675	220
Total income		<u>34,036</u>	<u>39,118</u>
Expenditure on:			
Raising funds	7	7,693	5,999
Charitable activities	8	25,294	40,352
Total expenditure		<u>32,987</u>	<u>46,351</u>
Net income/(expenditure) and movement in funds		1,049	(7,233)
Reconciliation of funds:			
Fund balances at 1 April 2023		<u>43,815</u>	<u>51,048</u>
Fund balances at 31 March 2024		<u>44,864</u>	<u>43,815</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

FLOWERS NORTH WEST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	14	1,272		1,682	
Cash at bank and in hand		58,488		47,917	
		<u>59,760</u>		<u>49,599</u>	
Creditors: amounts falling due within one year	15	(14,896)		(5,784)	
Net current assets			44,864		43,815
Net assets excluding pension liability			44,864		43,815
			<u>44,864</u>		<u>43,815</u>
The funds of the charity					
Unrestricted funds			44,864		43,815
			<u>44,864</u>		<u>43,815</u>

The financial statements were approved by the trustees on 30/01/25

Melanie Allsee

Ms M Lee
Trustee

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	-	24

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Education	28,784	36,769

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	4,577	2,105

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	675	220

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	7,693	5,999

8 Expenditure on charitable activities

	Education 2024 £	Education 2023 £
Direct costs		
Education	24,244	36,364
Share of support and governance costs (see note 9)		
Governance	1,050	3,988
	25,294	40,352
Analysis by fund		
Unrestricted funds	25,294	40,352

9 Support costs allocated to activities

	2024 £	2023 £
Governance costs	1,050	3,988
Analysed between:		
Education	1,050	3,988

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,050	1,020

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Prepayments and accrued income	1,272	1,682

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors	13,846	4,764
Accruals and deferred income	1,050	1,020
	14,896	5,784

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	43,815	34,036	(32,987)	44,864
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	51,048	39,118	(46,351)	43,815

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023
FOR
FLOWERS NORTH WEST

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

FLOWERS NORTH WEST

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FOR THE YEAR ENDED 31ST MARCH 2023

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FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Association, which is affiliated to the National Association of Flower Arrangement Societies, has charitable objectives to advance public education in the art of floral art and design in all its forms and related subjects in the Northwest of England and Isle of Man and to further any other charitable purpose or purposes.

To fulfil these objectives the charity provides educational workshops and access to educational publications. Each club has the right to use a list of qualified demonstrators, speakers, judges and teachers to further enhance the knowledge of its members. The judges, demonstrators, speakers and teachers are managed by a team of subject expert volunteers, who ensure that training and performance are of a consistent and high standard. Members are also involved in festivals, shows and competitions within the region, nationally and internationally. A bursary is available for those chosen to represent the organisation at national and international events. This enables members with the talent to learn about competing at a higher level, and to international rules, to take part whatever their financial circumstances.

Volunteers

Besides the trustees who work on a voluntary basis the charity acknowledges the support of the wider team of specialist advisors, and the numerous volunteers within the clubs around the region in supporting the educational aims of this charity.

The trustees wish to record their gratitude to clubs and their committee members for their unstinting dedication in contacting and providing for their members during this challenging year.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described below, meet the necessary criteria.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Flowers North West participated in the Southport and Chorley Flower Shows and CountryFest in Cumbria during 2022 with many individual competitors, four clubs and representatives of the Charity staging excellent exhibits and winning many awards.

2022 was our 60th anniversary year and many very successful events were held throughout the area for the benefit of all members including a weekend in the Isle of Man to celebrate the year. The celebrations finished with a very successful AGM with two international designers brought from Holland to share their skill and expertise with members at the AGM and a workshop next day.

Judges, Demonstrators, Speakers and Education (JDS&E) The JDS&E Team cascades information and technical guidance relating to their specialisms to the charity's qualified judges, demonstrators, speakers and teachers. The information comes from both NAFAS and the World Association of Flower Arrangers (WAFA). Where appropriate it is passed down to the wider membership through talks, demonstrations, teaching and presentations much of it being passed on by electronic means during the year

FINANCIAL REVIEW

Principal funding sources

The majority of the charity's funds are raised through affiliation fees and events. Membership of flower clubs continues to fall - this relates mainly to the clubs struggling to find committee members. The trustees continue to monitor and closely control the finances of the association at every Management Team meeting, which are normally held 6-8 times a year, though since Covid 19 these are mostly held by electronic means

Investment policy and financial review of the year

The Trustees aim to maximise any investment of funds to achieve the best low-risk interest rates available whilst keeping the required level of cash for instant access to meet the level of cash for the Association's day to day expenses.

FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the policy on reserves (to hold three years' worth of expenditure in general funds) and calculate that we currently hold too much capital; therefore, we have initiated a freeze in affiliation fees for the foreseeable future.

Additionally, we provide a subsidised insurance policy which covers all members. Both of these initiatives benefit every member of every club, therefore greatly helping clubs that are struggling.

The Management Team are working on future initiatives with the aim of reducing the capital reserves to a more appropriate level, so whilst also looking at ways to increase income to specifically help struggling clubs.

FUTURE PLANS

Many local classes for flower arranging have ceased, to fill the gap and fulfil our educational aims therefore we are trying to encourage interested recruits via workshops.

Following Covid 19 our regular workshops and presence at Southport, Chorley and Countryfest shows resumed as these events allow us to showcase flowers and flower arranging.

Members and teams of arrangers will also represent Flowers North West at the Harrogate and the NAFAS National Show at Gloucester in 2023

All meetings have now been reinstated during 2022 although many of the Management Team and Specialist teams continue to be held via Zoom, which we will continue to use for some meetings in the future.

Following meetings held with Associates of Honour, Specialist Advisors, and Club representatives to discuss the way forward for Flowers North West, Mr David Ryland stepped forward to become Chairman at the AGM following the retirement of Mrs Muriel Simpson through ill health

Members are once more preparing for flower festivals and local shows during 2023,

We have solidified several teams of volunteers to co-ordinate different disciplines. During 2022 we continued to meet with the Education, Strategy, Events and Administration teams via Zoom to develop new ideas. We invited additional members with particular areas of expertise to participate as required, as we seek to develop our future strategy and to explore ways to give practical support to clubs and increase membership.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The North West Area of NAFAS is a Charity which was first registered on 24th February 1986 and is governed by its Constitution. The Charity is managed by an Management Team (who are also the Trustees of the charity) consisting of Chairman, First Vice-Chairman, Second Vice-Chairman, Secretary and Treasurer. They are appointed annually at the AGM.

There is an induction programme for Trustees which will ensure that they are kept up to date and are aware of their responsibilities and have sufficient knowledge of the background to the Charity.

The Trustees meet six to eight times a year to review and monitor the affairs of the Charity. They meet with a representative of each member club at least three times a year and receive regular reports from the Chairs of Committees and of Specialist Appointments. The Management Team is responsible for the day to day running of the Charity.

The name of the Charity has been changed from The North West Area of NAFAS to Flowers North West and the Charity Constitution was revised in September 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517215

FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023

Principal address

c/o Mrs Celia Nisbett
56 Kilworth Drive
Lostock
Bolton
BL6 4RL

Trustees

Mrs M Simpson Chairman (resigned 7.11.2022)
D Ryland (appointed 7.11.2022)
Mrs R Bond Treasurer (appointed 7.11.2022)
Mrs A Bratt Secretary (resigned 7.11.2022)
Mrs C Nisbett Treasurer
Mrs H Catchpole (appointed 7.11.2022)
Mrs M Lee (appointed 7.11.2022)

Independent Examiner

P Buck FCA, DChA
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Advisers

Bankers

Royal Bank of Scotland
2 Ashton Road
Denton
Manchester
M34 3EX

Insurance Brokers

PIB Insurance Brokers Ltd
Suite 1
Clockhouse Tower
Horndon Industrial Park
West Horndon
Essex
CM13 3XL

Balens Insurance Brokers
2 Nimrod House
Sandy's Lane
Malvern, Worcs
WR14 1JJ

Approved by order of the board of trustees on^{26th 09/23}..... and signed on its behalf by:

.....
David Ryland
D Ryland - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FLOWERS NORTH WEST

Independent examiner's report to the trustees of Flowers North West

I report to the charity trustees on my examination of the accounts of Flowers North West (the Trust) for the year ended 31st March 2023.

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 Act and in carrying out my examination I have followed all 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.



P Buck FCA, DChA

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Date: 11/10/2023

FLOWERS NORTH WEST

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

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		24	-	24	96
Charitable activities					
Education		36,769	-	36,769	27,080
Other trading activities	2	2,105	-	2,105	637
Investment income	3	220	-	220	5
Total		<u>39,118</u>	<u>-</u>	<u>39,118</u>	<u>27,818</u>
EXPENDITURE ON					
Raising funds		5,999	-	5,999	6,020
Charitable activities	4				
Education		<u>40,352</u>	<u>-</u>	<u>40,352</u>	<u>23,238</u>
Total		<u>46,351</u>	<u>-</u>	<u>46,351</u>	<u>29,258</u>
NET INCOME/(EXPENDITURE)		(7,233)	-	(7,233)	(1,440)
RECONCILIATION OF FUNDS					
Total funds brought forward		51,048	-	51,048	52,488
TOTAL FUNDS CARRIED FORWARD		<u><u>43,815</u></u>	<u><u>-</u></u>	<u><u>43,815</u></u>	<u><u>51,048</u></u>

The notes form part of these financial statements

FLOWERS NORTH WEST

BALANCE SHEET
31ST MARCH 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
CURRENT ASSETS					
Debtors	9	1,682	-	1,682	1,784
Cash at bank		47,917	-	47,917	57,467
		<u>49,599</u>	<u>-</u>	<u>49,599</u>	<u>59,251</u>
CREDITORS					
Amounts falling due within one year	10	(5,784)	-	(5,784)	(8,203)
		<u>43,815</u>	<u>-</u>	<u>43,815</u>	<u>51,048</u>
NET CURRENT ASSETS					
		<u>43,815</u>	<u>-</u>	<u>43,815</u>	<u>51,048</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,815</u>	<u>-</u>	<u>43,815</u>	<u>51,048</u>
NET ASSETS		<u>43,815</u>	<u>-</u>	<u>43,815</u>	<u>51,048</u>
FUNDS	11				
Unrestricted funds:					
General fund				<u>43,815</u>	<u>51,048</u>
TOTAL FUNDS				<u>43,815</u>	<u>51,048</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/09/23 and were signed on its behalf by:

David Ryland

D Ryland - Trustee

C Nisbett

C Nisbett - Trustee

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Costs of a capital nature are not necessarily treated as fixed assets if the cost of individual items does not exceed £1,000.

Depreciation is provided at the following rates in order to write off assets over their useful life:

Equipment	- 25% on cost per annum
-----------	-------------------------

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are those ring-fenced by the Trustees for future specific purposes where there is no restriction placed by the donor. Such funds may be un-designated at any time with Trustee approval.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investment income

Investment income consists of UK Bank interest receivable during the year.

Support costs

Since all of activities/costs relate to the charity's single charitable activity heading, all support costs have been allocated here and as such a separate analysis/description or allocation basis is not required. Furthermore, most of the governance relates to the AGM costs, which are more related to charitable activities than fundraising activities.

FLOWERS NORTH WEST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023**

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising/charitable events	2,105	637
	<u>2,105</u>	<u>637</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	220	5
	<u>220</u>	<u>5</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Education	36,364	3,988	40,352
	<u>36,364</u>	<u>3,988</u>	<u>40,352</u>

5. SUPPORT COSTS

	Governance costs £
Education	3,988
	<u>3,988</u>

Support costs, included in the above, are as follows:

Governance costs

	2023	2022
	Education £	Total activities £
Independent examination fee	1,020	960
AGM lunch and demonstration	2,158	1,054
Professional fees	810	-
	<u>3,988</u>	<u>2,014</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no employees during the year. The Trustees received no remuneration.

Trustees' expenses

The total reimbursed expenses paid to Trustees during the year was £404 (2022: £289).

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	96	-	96
Charitable activities			
Education	27,080	-	27,080
Other trading activities	637	-	637
Investment income	5	-	5
Total	<u>27,818</u>	<u>-</u>	<u>27,818</u>
EXPENDITURE ON			
Raising funds	6,020	-	6,020
Charitable activities			
Education	23,238	-	23,238
Total	<u>29,258</u>	<u>-</u>	<u>29,258</u>
NET INCOME/(EXPENDITURE)	(1,440)	-	(1,440)
RECONCILIATION OF FUNDS			
Total funds brought forward	52,488	-	52,488
TOTAL FUNDS CARRIED FORWARD	<u><u>51,048</u></u>	<u><u>-</u></u>	<u><u>51,048</u></u>

8. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1st April 2022 and 31st March 2023	<u>767</u>	<u>3,377</u>	<u>4,144</u>
DEPRECIATION			
At 1st April 2022 and 31st March 2023	<u>767</u>	<u>3,377</u>	<u>4,144</u>
NET BOOK VALUE			
At 31st March 2023	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2022	<u>-</u>	<u>-</u>	<u>-</u>

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Prepayments and accrued income	1,682	1,784
	<u>1,682</u>	<u>1,784</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Deferred income	4,764	7,143
Accrued expenses	1,020	1,060
	<u>5,784</u>	<u>8,203</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	51,048	(7,233)	43,815
	<u>51,048</u>	<u>(7,233)</u>	<u>43,815</u>
TOTAL FUNDS	<u>51,048</u>	<u>(7,233)</u>	<u>43,815</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	39,118	(46,351)	(7,233)
	<u>39,118</u>	<u>(46,351)</u>	<u>(7,233)</u>
TOTAL FUNDS	<u>39,118</u>	<u>(46,351)</u>	<u>(7,233)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	52,488	(1,440)	51,048
	<u>52,488</u>	<u>(1,440)</u>	<u>51,048</u>
TOTAL FUNDS	<u>52,488</u>	<u>(1,440)</u>	<u>51,048</u>

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2023

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,818	(29,258)	(1,440)
TOTAL FUNDS	<u>27,818</u>	<u>(29,258)</u>	<u>(1,440)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	52,488	(8,673)	43,815
TOTAL FUNDS	<u>52,488</u>	<u>(8,673)</u>	<u>43,815</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,936	(75,609)	(8,673)
TOTAL FUNDS	<u>66,936</u>	<u>(75,609)</u>	<u>(8,673)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

FLOWERS NORTH WEST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	24	96
Other trading activities		
Fundraising/charitable events	2,105	637
Investment income		
Deposit account interest	220	5
Charitable activities		
NAFAS and area affiliation fees	12,946	15,122
Educational workshops	-	645
Flower Arranger magazine	6,212	5,938
Publications	465	-
Demonstrators	-	560
Sundry income	25	-
RHS Bridgewater	-	4,270
Virtual programme	-	545
FNW @ 60 events	17,121	-
	36,769	27,080
Total incoming resources	39,118	27,818
 EXPENDITURE		
Raising donations and legacies		
Flower Arranger magazine	5,999	6,020
Charitable activities		
Insurance	1,459	1,665
Printing and stationery	937	359
Advertising	264	195
Sundries	406	276
Postage and telephone	368	284
Travel and subsistence	404	289
Travel pool	1,040	370
Hall hire	50	50
Website	183	108
NAFAS Affiliation fee	12,952	10,846
Show expenses	729	-
Special appointment travel	279	91
Donations paid	1,025	-
Demonstrators	-	633
RHS Bridgewater	-	3,743
Virtual programme	-	843
Management meeting	694	354
Carried forward	20,790	20,106

This page does not form part of the statutory financial statements

FLOWERS NORTH WEST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	2023 £	2022 £
Charitable activities		
Brought forward	20,790	20,106
Club Officer days	-	573
Members meetings	-	241
FNW @ 60 events	15,574	304
	36,364	21,224
Support costs		
Governance costs		
Independent examination fee	1,020	960
AGM lunch and demonstration	2,158	1,054
Professional fees	810	-
	3,988	2,014
Total resources expended	46,351	29,258
Net expenditure	(7,233)	(1,440)

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
FOR
FLOWERS NORTH WEST

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

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FLOWERS NORTH WEST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

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FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Association, which is affiliated to the National Association of Flower Arrangement Societies, has charitable objectives to advance public education in the art of floral art and design in all its forms and related subjects in the Northwest of England and Isle of Man and to further any other charitable purpose or purposes.

To fulfil these objectives the charity provides educational workshops and access to educational publications. Each club has the right to use a list of qualified demonstrators, speakers, judges and teachers to further enhance the knowledge of its members. The judges, demonstrators, speakers and teachers are managed by a team of subject expert volunteers, who ensure that training and performance are of a consistent and high standard. Members are also involved in festivals, shows and competitions within the region, nationally and internationally. A bursary is available for those chosen to represent the organisation at national and international events. This enables members with the talent to learn about competing at a higher level, and to international rules, to take part whatever their financial circumstances. Due to the Covid-19 pandemic several meetings were held online throughout the year

Volunteers

Besides the trustees who work on a voluntary basis the charity acknowledges the support of the wider team of specialist advisors, and the numerous volunteers within the clubs around the region in supporting the educational aims of this charity.

The trustees wish to record their gratitude to clubs and their committee members for their unstinting dedication in contacting and providing for their members during this challenging year.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described below, meet the necessary criteria.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Many of the association's charitable activities were regrettably cancelled or postponed throughout the year due to Covid-19, with new dates planned for 2022 or held via electronic means.

Judges, Demonstrators, Speakers and Education (JDS&E)

The JDS&E Team cascades information and technical guidance relating to their specialisms to the charity's qualified judges, demonstrators, speakers and teachers. The information comes from both NAFAS and the World Association of Flower Arrangers (WAFSA). Where appropriate it is passed down to the wider membership through talks, demonstrations, teaching and presentations.

All meetings were held, and information passed on, during the year via electronic means.

FINANCIAL REVIEW

Principal funding sources

The majority of the charity's funds are raised through affiliation fees and events. Membership of flower clubs continues to fall - this relates mainly to the clubs struggling to find committee members. The trustees continue to monitor and closely control the finances of the association at every Management Team meeting, which are normally held 6-8 times a year, though were held more frequently, and mainly via Zoom, during the year due to the changes of Covid-19 restrictions and guidance.

Investment policy and financial review of the year

The Trustees aim to maximise any investment of funds to achieve the best low-risk interest rates available whilst keeping the required level of cash for instant access to meet the level of cash for the Association's day to day expenses. The interest rates during the year were held to an exceptionally low rate which has meant very little income for the money invested.

FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

FINANCIAL REVIEW

Reserves policy

The trustees have reviewed the policy on reserves (to hold three years' worth of expenditure in general funds) and calculate that we currently hold too much capital; therefore, we have initiated a freeze in affiliation fees for the foreseeable future.

Additionally, we provide a subsidised insurance policy which covers all members. Both of these initiatives benefit every member of every club, therefore greatly helping clubs that are struggling.

The Management Team are working on future initiatives with the aim of reducing the capital reserves to a more appropriate level, so whilst also looking at ways to increase income to specifically help struggling clubs.

FUTURE PLANS

Many local classes for flower arranging have ceased to fill the gap and fulfil our educational aims therefore we are trying to encourage interested recruits via workshops.

Although our regular workshops had to be cancelled for 2021, a new programme open to members and non-members is planned for 2022 to celebrate our 60 year Anniversary

Flowers North West was planning to increase its presence at the Southport, Chorley and Country Fest Shows in 2021 but these were all cancelled due to Covid-19. A presence is planned for Chorley Flower Show, as well as the Westmoreland and Southport Shows during 2022 as these events allow us to showcase flowers and flower arranging. We look forward to the opening of all three shows in 2022.

Although most of the meetings of the charity were cancelled due to Covid-19 during 2021 we plan to reinstate them fully in 2022. In the meantime, several meetings of the Management Team and Specialist teams continue to be held via Zoom, which we will continue to use for some meetings in the future. The Members' Meet was held at Bilsborrow Village Hall with many club representatives attending. Meetings were also held with Associates of Honour, Specialist Advisors, and Club representatives to discuss the way forward for Flowers North West.

Members were preparing for flower festivals and local shows during 2021, all of which were cancelled including the Flower Festival at Blackburn Cathedral.

The plans have been strengthened to create regional hubs of clubs by offering different events around the north, south and central locations within our region, making it more accessible for members to access events closer to home. This will continue in the form of club consultation and information days, workshops and demonstrations.

We have also solidified several teams of volunteers to co-ordinate different disciplines. During 2021 we continued to meet with the Education, Strategy, Media, Events and Administration teams via Zoom to develop new ideas. We invited additional members with particular areas of expertise to participate as required, as we seek to develop our future strategy and to explore ways to give practical support to clubs and increase membership following the effects of Covid-19.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The North West Area of NAFAS is a Charity which was first registered on 24th February 1986 and is governed by its Constitution. The Charity is managed by an Management Team (who are also the Trustees of the charity) consisting of Chairman, First Vice-Chairman, Second Vice-Chairman, Secretary and Treasurer. They are appointed annually at the AGM.

There is an induction programme for Trustees which will ensure that they are kept up to date and are aware of their responsibilities and have sufficient knowledge of the background to the Charity.

The Trustees meet six to eight times a year to review and monitor the affairs of the Charity. They meet with a representative of each member club at least three times a year and receive regular reports from the Chairs of Committees and of Specialist Appointments. The Management Team is responsible for the day to day running of the Charity.

The name of the Charity has been changed from The North West Area of NAFAS to Flowers North West and the Charity Constitution was revised in September 2017.

FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
517215

Principal address
c/o Mrs Celia Nisbett
56 Kilworth Drive
Lostock
Bolton
BL6 4RL

Trustees
Mrs M Simpson Chairman
Mrs R Harrison (resigned 30.11.2021)
Mrs A Bratt Secretary
Mrs C Nisbett Treasurer

Independent Examiner
P Buck FCA, DChA
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Advisers
Bankers

Royal Bank of Scotland
2 Ashton Road
Denton
Manchester
M34 3EX

Insurance Brokers

PIB Insurance Brokers Ltd
Suite 1
Clockhouse Tower
Horndon Industrial Park
West Horndon
Essex
CM13 3XL

Balens Insurance Brokers
2 Nimrod House
Sandy's Lane
Malvern, Worcs
WR14 1JJ

Approved by order of the board of trustees on 11.10.2022 and signed on its behalf by:


.....
Mrs M Simpson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FLOWERS NORTH WEST**

Independent examiner's report to the trustees of Flowers North West

I report to the charity trustees on my examination of the accounts of Flowers North West (the Trust) for the year ended 31st March 2022.

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 Act and in carrying out my examination I have followed all 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.



P Buck FCA, DChA
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Date:13.10.2022.....

FLOWERS NORTH WEST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		96	-	96	246
Charitable activities					
Education		27,080	-	27,080	23,042
Other trading activities	2	637	-	637	-
Investment income	3	5	-	5	25
Total		<u>27,818</u>	<u>-</u>	<u>27,818</u>	<u>23,313</u>
EXPENDITURE ON					
Raising funds		6,020	-	6,020	7,474
Charitable activities					
Education	4	23,238	-	23,238	20,709
Total		<u>29,258</u>	<u>-</u>	<u>29,258</u>	<u>28,183</u>
NET INCOME/(EXPENDITURE)		(1,440)	-	(1,440)	(4,870)
RECONCILIATION OF FUNDS					
Total funds brought forward		52,488	-	52,488	57,358
TOTAL FUNDS CARRIED FORWARD		<u>51,048</u>	<u>-</u>	<u>51,048</u>	<u>52,488</u>

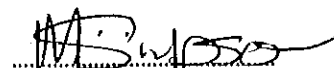
The notes form part of these financial statements

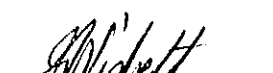
FLOWERS NORTH WEST

BALANCE SHEET 31ST MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	9	1,784	-	1,784	2,831
Cash at bank		57,467	-	57,467	55,345
		<u>59,251</u>	<u>-</u>	<u>59,251</u>	<u>58,176</u>
CREDITORS					
Amounts falling due within one year	10	(8,203)	-	(8,203)	(5,688)
		<u>51,048</u>	<u>-</u>	<u>51,048</u>	<u>52,488</u>
NET CURRENT ASSETS					
		<u>51,048</u>	<u>-</u>	<u>51,048</u>	<u>52,488</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>51,048</u>	<u>-</u>	<u>51,048</u>	<u>52,488</u>
NET ASSETS		<u>51,048</u>	<u>-</u>	<u>51,048</u>	<u>52,488</u>
FUNDS	11				
Unrestricted funds:					
General fund				51,048	52,488
TOTAL FUNDS				<u>51,048</u>	<u>52,488</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11.10.2022 and were signed on its behalf by:


M Simpson - Trustee


C Nisbett - Trustee

The notes form part of these financial statements

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Costs of a capital nature are not necessarily treated as fixed assets if the cost of individual items does not exceed £1,000.

Depreciation is provided at the following rates in order to write off assets over their useful life:

Equipment - 25% on cost per annum

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are those ring-fenced by the Trustees for future specific purposes where there is no restriction placed by the donor. Such funds may be un-designated at any time with Trustee approval.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investment income

Investment income consists of UK Bank interest receivable during the year.

Support costs

Since all of activities/costs relate to the charity's single charitable activity heading, all support costs have been allocated here and as such a separate analysis/description or allocation basis is not required. Furthermore, most of the governance relates to the AGM costs, which are more related to charitable activities than fundraising activities.

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31ST MARCH 2022**

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising/charitable events	637	-
	<u>637</u>	<u>-</u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	5	25
	<u>5</u>	<u>25</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Education	21,224	2,014	23,238
	<u>21,224</u>	<u>2,014</u>	<u>23,238</u>

5. SUPPORT COSTS

	Governance costs
	£
Education	2,014
	<u>2,014</u>

Support costs, included in the above, are as follows:

Governance costs

	2022	2021
	Education	Total activities
	£	£
Independent examination fee	960	936
AGM lunch and demonstration	1,054	45
	<u>2,014</u>	<u>981</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no employees during the year. The Trustees received no remuneration.

Trustees' expenses

The total reimbursed expenses paid to Trustees during the year was £289 (2021: £550).

FLOWERS NORTH WEST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	246	-	246
Charitable activities			
Education	23,042	-	23,042
Investment income	25	-	25
Total	23,313	-	23,313
EXPENDITURE ON			
Raising funds	7,474	-	7,474
Charitable activities			
Education	20,709	-	20,709
Total	28,183	-	28,183
NET INCOME/(EXPENDITURE)	(4,870)	-	(4,870)
RECONCILIATION OF FUNDS			
Total funds brought forward	57,358	-	57,358
TOTAL FUNDS CARRIED FORWARD	52,488	-	52,488

8. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1st April 2021 and 31st March 2022	767	3,377	4,144
DEPRECIATION			
At 1st April 2021 and 31st March 2022	767	3,377	4,144
NET BOOK VALUE			
At 31st March 2022	-	-	-
At 31st March 2021	-	-	-

FLOWERS NORTH WEST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Prepayments and accrued income	1,784	2,831
	<u>1,784</u>	<u>2,831</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Deferred income	7,143	4,752
Accrued expenses	1,060	936
	<u>8,203</u>	<u>5,688</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	52,488	(1,440)	51,048
	<u>52,488</u>	<u>(1,440)</u>	<u>51,048</u>
TOTAL FUNDS	<u>52,488</u>	<u>(1,440)</u>	<u>51,048</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,818	(29,258)	(1,440)
	<u>27,818</u>	<u>(29,258)</u>	<u>(1,440)</u>
TOTAL FUNDS	<u>27,818</u>	<u>(29,258)</u>	<u>(1,440)</u>

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	57,358	(4,870)	52,488
	<u>57,358</u>	<u>(4,870)</u>	<u>52,488</u>
TOTAL FUNDS	<u>57,358</u>	<u>(4,870)</u>	<u>52,488</u>

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,313	(28,183)	(4,870)
TOTAL FUNDS	<u>23,313</u>	<u>(28,183)</u>	<u>(4,870)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	57,358	(6,310)	51,048
TOTAL FUNDS	<u>57,358</u>	<u>(6,310)</u>	<u>51,048</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,131	(57,441)	(6,310)
TOTAL FUNDS	<u>51,131</u>	<u>(57,441)</u>	<u>(6,310)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

Accounts

REGISTERED CHARITY NUMBER: 517215

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
FLOWERS NORTH WEST

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

FLOWERS NORTH WEST

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FOR THE YEAR ENDED 31ST MARCH 2021

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FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Association, which is affiliated to the National Association of Flower Arrangement Societies, has charitable objectives to advance public education in the art of floral art and design in all its forms and related subjects in the north west of England, and to further any other charitable purpose or purposes.

To fulfil these objectives the charity provides educational workshops and access to educational publications. Each club has the right to use a list of qualified demonstrators, speakers, judges and teachers to further enhance the knowledge of its members. The judges, demonstrators, speakers and teachers are managed by a team of subject expert volunteers, who ensure that training and performance are of a consistent and high standard. Members are also involved in festivals, shows and competitions within the region, nationally and internationally. A bursary is available for those chosen to represent the organisation at national and international events. This enables members with the talent to learn about competing at a higher level, and to international rules, to take part whatever their financial circumstances.

Due to the Covid-19 pandemic all meetings were held on line.

Volunteers

Besides the trustees who work on a voluntary basis the charity acknowledges the support of the wider team of specialist advisors, and the numerous volunteers within the clubs around the region in supporting the educational aims of this charity.

The trustees wish to record their gratitude to clubs and their committee members for their unstinting dedication in contacting and providing for their members during this challenging year.

Public benefit

The Trustees have considered the Charity Commission guidance regarding public benefit and are satisfied that the activities of the Charity, as described below, meet the necessary criteria.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Many of the association's charitable activities were regrettably cancelled or postponed throughout the year due to Covid-19, with new dates planned for 2021 and 2022 or held via electronic means.

Judges, Demonstrators, Speakers and Education (JDS&E)

The JDS&E Team cascades information and technical guidance relating to their specialisms to the charity's qualified judges, demonstrators, speakers and teachers. The information comes from both NAFAS and the World Association of Flower Arrangers (WAFA). Where appropriate it is passed down to the wider membership through talks, demonstrations, teaching and presentations.

All meetings were held, and information passed on, during the year via electronic means.

FINANCIAL REVIEW

Principal funding sources

The majority of the charity's funds are raised through affiliation fees and events. Membership of flower clubs continues to fall - this relates mainly to the clubs struggling to find committee members. The trustees continue to monitor and closely control the finances of the association at every Management Team meeting, which are normally held 6-8 times a year, though were held more frequently, and via Zoom, during the year due to the numerous changes of Covid-19 restrictions and guidance.

FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

FINANCIAL REVIEW

Investment policy and financial review of the year

The Trustees aim to maximise any investment of funds to achieve the best low-risk interest rates available whilst keeping the required level of cash for instant access to meet the level of cash for the Association's day to day expenses. The interest rates during the year were held to an exceptionally low rate which has meant very little income for the money invested.

Reserves policy

The trustees have reviewed the policy on reserves (to hold three years' worth of expenditure in general funds) and calculate that we currently hold too much capital; therefore, we have initiated a freeze in affiliation fees for the foreseeable future.

Additionally, we provide a subsidised insurance policy which covers all members. Both of these initiatives benefit every member of every club, therefore greatly helping clubs that are struggling.

The Management Team are working on future initiatives with the aim of reducing the capital reserves to a more appropriate level, so whilst also looking at ways to increase income to specifically help struggling clubs it was decided to assist clubs by giving each one £30 towards publicity purposes when they were able to reopen. This amount was declined by some clubs so their funds were divided equally among the remaining clubs, meaning a £40 donation to each.

FUTURE PLANS

Many local classes for flower arranging have ceased to fill the gap and fulfil our educational aims therefore we are trying to encourage interested recruits via workshops. Our regular workshops have been cancelled for the rest of 2021 due to Covid-19 but will be resumed as soon as we are able in 2022, as they continue to be an excellent way of encouraging new members to join the association. Flowers North West was planning to increase its presence at the Southport, Chorley and Country Fest Shows in 2020 but these were all cancelled due to Covid-19. A presence is planned for Chorley Flower Show, as well as the Westmoreland Show during 2021 as these events allow us to showcase flowers and flower arranging. We look forward to the opening of all three shows in 2022.

Although all the meetings of the charity have been cancelled due to Covid-19 during 2021 we plan to reinstate them fully in 2022. In the meantime, meetings of the Management Team, specialist teams and Members' Meet continue to be held via Zoom, which we will continue to use for some meetings in the future.

Members were preparing for flower festivals and local shows during 2020, all of which were cancelled including the Flower Festival at Blackburn Cathedral.

The plans have been strengthened to create regional hubs of clubs by offering different events around the north, south and central locations within our region, making it more accessible for members to access events closer to home. This will continue in the form of club consultation and information days, workshops and demonstrations.

We have also solidified several teams of volunteers to co-ordinate different disciplines. During 2021 we continue to meet with the Education, Strategy, Media, Events and Administration teams via Zoom to develop new ideas. We invite additional members with particular areas of expertise to participate as required, as we seek to develop our future strategy and to explore ways to give practical support to clubs and increase membership following the effects of Covid-19.

FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The North West Area of NAFAS is a Charity which was first registered on 24th February 1986 and is governed by its Constitution. The Charity is managed by an Management Team (who are also the Trustees of the charity) consisting of Chairman, First Vice-Chairman, Second Vice-Chairman, Secretary and Treasurer. They are appointed annually at the AGM.

There is an induction programme for Trustees which will ensure that they are kept up to date and are aware of their responsibilities and have sufficient knowledge of the background to the Charity.

The Trustees meet six to eight times a year to review and monitor the affairs of the Charity. They meet with a representative of each member club at least three times a year and receive regular reports from the Chairs of Committees and of Specialist Appointments. The Management Team is responsible for the day to day running of the Charity.

The name of the Charity has been changed from The North West Area of NAFAS to Flowers North West and the Charity Constitution was revised in September 2017.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

517215

Principal address

c/o Mrs Celia Nisbett
56 Kilworth Drive
Lostock
Bolton
BL6 4RL

Trustees

Mrs M Simpson Vice Chairman (appointed 9.11.2020)
Mrs R Harrison Chairman
Mrs A Bratt Secretary
Mrs C Nisbett Treasurer
Mrs C Baines 2nd Vice Chairman (appointed 9.11.2020) (resigned 15.3.2021)

Independent Examiner

P Buck FCA, DChA
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

FLOWERS NORTH WEST
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Advisers

Bankers

Royal Bank of Scotland
2 Ashton Road
Denton
Manchester
M34 3EX

Insurance Brokers

PIB Insurance Brokers Ltd
Suite 1
Clockhouse Tower
Horndon Industrial Park
West Horndon
Essex
CM13 3XL

Balens Insurance Brokers
2 Nimrod House
Sandy's Lane
Malvern, Worcs
WR14 1JJ

Approved by order of the board of trustees on 11/10/21 and signed on its behalf by:


.....

Mrs R Harrison - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FLOWERS NORTH WEST**

Independent examiner's report to the trustees of Flowers North West

I report to the charity trustees on my examination of the accounts of Flowers North West (the Trust) for the year ended 31st March 2021.

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 Act and in carrying out my examination I have followed all 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.



P Buck FCA, DChA
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
Lancashire
PR4 6SN

Date: 19.10.2021

FLOWERS NORTH WEST

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

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		246	-	246	915
Charitable activities					
Education		23,042	-	23,042	35,904
Other trading activities	2	-	-	-	11,266
Investment income	3	25	-	25	110
Total		<u>23,313</u>	<u>-</u>	<u>23,313</u>	<u>48,195</u>
EXPENDITURE ON					
Raising funds		7,474	-	7,474	10,774
Charitable activities					
Education	4	20,709	-	20,709	35,527
Total		<u>28,183</u>	<u>-</u>	<u>28,183</u>	<u>46,301</u>
NET INCOME/(EXPENDITURE)		<u>(4,870)</u>	<u>-</u>	<u>(4,870)</u>	<u>1,894</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		57,358	-	57,358	55,464
TOTAL FUNDS CARRIED FORWARD		<u><u>52,488</u></u>	<u><u>-</u></u>	<u><u>52,488</u></u>	<u><u>57,358</u></u>

The notes form part of these financial statements

FLOWERS NORTH WEST

BALANCE SHEET
31ST MARCH 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	9	2,831	-	2,831	1,914
Cash at bank		55,345	-	55,345	62,382
		<u>58,176</u>	<u>-</u>	<u>58,176</u>	<u>64,296</u>
CREDITORS					
Amounts falling due within one year	10	(5,688)	-	(5,688)	(6,938)
		<u>52,488</u>	<u>-</u>	<u>52,488</u>	<u>57,358</u>
NET CURRENT ASSETS					
		<u>52,488</u>	<u>-</u>	<u>52,488</u>	<u>57,358</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>52,488</u>	<u>-</u>	<u>52,488</u>	<u>57,358</u>
NET ASSETS					
		<u>52,488</u>	<u>-</u>	<u>52,488</u>	<u>57,358</u>
FUNDS	11				
Unrestricted funds:					
General fund				52,488	57,358
TOTAL FUNDS				<u>52,488</u>	<u>57,358</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11/10/21 and were signed on its behalf by:



R Harrison - Trustee



C Nisbett - Trustee

The notes form part of these financial statements

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Costs of a capital nature are not necessarily treated as fixed assets if the cost of individual items does not exceed £1,000.

Depreciation is provided at the following rates in order to write off assets over their useful life:

Equipment - 25% on cost per annum

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are those ring-fenced by the Trustees for future specific purposes where there is no restriction placed by the donor. Such funds may be un-designated at any time with Trustee approval.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Investment income

Investment income consists of UK Bank interest receivable during the year.

Support costs

Since all of activities/costs relate to the charity's single charitable activity heading, all support costs have been allocated here and as such a separate analysis/description or allocation basis is not required. Furthermore, most of the governance relates to the AGM costs, which are more related to charitable activities than fundraising activities.

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising/charitable events	-	11,266
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	25	110
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Education	19,728	981	20,709
	<u> </u>	<u> </u>	<u> </u>

5. SUPPORT COSTS

	Governance costs £
Education	981
	<u> </u>

Support costs, included in the above, are as follows:

Governance costs

	2021	2020
	Education £	Total activities £
Independent examination fee	936	936
AGM lunch and demonstration	45	5,650
	<u> </u>	<u> </u>
	981	6,586
	<u> </u>	<u> </u>

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no employees during the year. The Trustees received no remuneration.

Trustees' expenses

The total reimbursed expenses paid to Trustees during the year was £550 (2019: £2,226).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	915	-	915
Charitable activities			
Education	35,904	-	35,904
Other trading activities	11,266	-	11,266
Investment income	110	-	110
Total	48,195	-	48,195
EXPENDITURE ON			
Raising funds	10,774	-	10,774
Charitable activities			
Education	35,527	-	35,527
Total	46,301	-	46,301
NET INCOME	1,894	-	1,894
RECONCILIATION OF FUNDS			
Total funds brought forward	55,464	-	55,464
TOTAL FUNDS CARRIED FORWARD	57,358	-	57,358

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

8. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 1st April 2020 and 31st March 2021	767	3,377	4,144
	<u>767</u>	<u>3,377</u>	<u>4,144</u>
DEPRECIATION			
At 1st April 2020 and 31st March 2021	767	3,377	4,144
	<u>767</u>	<u>3,377</u>	<u>4,144</u>
NET BOOK VALUE			
At 31st March 2021	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
At 31st March 2020	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	2,831	1,914
	<u>2,831</u>	<u>1,914</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Deferred income	4,752	6,002
Accrued expenses	936	936
	<u>5,688</u>	<u>6,938</u>

11. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	57,358	(4,870)	52,488
	<u>57,358</u>	<u>(4,870)</u>	<u>52,488</u>
TOTAL FUNDS	<u>57,358</u>	<u>(4,870)</u>	<u>52,488</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,313	(28,183)	(4,870)
	<u>23,313</u>	<u>(28,183)</u>	<u>(4,870)</u>
TOTAL FUNDS	<u>23,313</u>	<u>(28,183)</u>	<u>(4,870)</u>

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	55,464	1,894	57,358
TOTAL FUNDS	<u>55,464</u>	<u>1,894</u>	<u>57,358</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,195	(46,301)	1,894
TOTAL FUNDS	<u>48,195</u>	<u>(46,301)</u>	<u>1,894</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	55,464	(2,976)	52,488
TOTAL FUNDS	<u>55,464</u>	<u>(2,976)</u>	<u>52,488</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,508	(74,484)	(2,976)
TOTAL FUNDS	<u>71,508</u>	<u>(74,484)</u>	<u>(2,976)</u>

FLOWERS NORTH WEST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.