

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
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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
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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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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.