

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
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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
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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)
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
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	-
	<hr/>	<hr/>
	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
	<hr/> 36,364	<hr/> 21,224
Support costs		
Governance costs		
Independent examination fee	1,020	960
AGM lunch and demonstration	2,158	1,054
Professional fees	810	-
	<hr/> 3,988	<hr/> 2,014
Total resources expended	<hr/> 46,351	<hr/> 29,258
Net expenditure	<hr/> <hr/> (7,233)	<hr/> <hr/> (1,440)

This page does not form part of the statutory financial statements