

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.

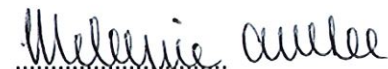
The name of the Charity has been changed from The North West Area of NAFAS to Flowers North West and the Charity Constitution was revised in September 2017.

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		<u>44,864</u>	<u>43,815</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).