

FRIENDS OF BROOK GREEN

England & Wales · Charity number 1135762

Details

Status Registered

Legal form Charitable company

Company number [07189080](#)

Registered 2010-05-04

Register [View on the Charity Commission register](#)

Contact

Address Friends of Brook Green
Brook Green Tennis Courts Pavilion
Brook Green
W6 7PB

Phone 07799692506

Email hello@friendsofbrookgreen.org

Website www.friendsofbrookgreen.org.uk

Activities

Objects: 1 TO PROTECT AND ENHANCE THE CHARACTER, MAINTENANCE, SAFETY, AMENITIES AND ACCESSIBILITY OF BROOK GREEN AS AN AMENITY2 TO BENEFIT THE RESIDENTS OF THE LONDON BOROUGH OF HAMMERSMITH AND FULHAM, PARTICULARLY THOSE LIVING IN THE AREA SURROUNDING BROOK GREEN, BY ASSOCIATING TOGETHER SAID RESIDENTS IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION, WITH THE OBJECTIVE OF IMPROVING CONDITIONS OF LIFE FOR THE RESIDENTS; AND3 TO CARRY OUT SUCH OTHER CHARITABLE ACTIVITIES AS THE DIRECTORS IN THEIR ABSOLUTE DISCRETION SEE FIT

Activities: Our core activities and focus are the maintenance, renewal and sensitive enhancement of Brook Green with the aims of improving its appearance and facilities as an amenity for the Community and of promoting its use for responsible purposes. We organise events with a view to bringing enjoyment to local people, fostering the sense of community in our locality and raising funds for the Green.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BROOK GREEN
- Hammersmith And Fulham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£101,849	£41,591	-	-
2024-03-31	£88,856	£47,779	-	-
2023-03-31	£90,140	£52,966	-	-
2022-03-31	£78,600	£30,085	-	-
2021-03-31	£58,925	£36,976	-	-

Trustees

Name	Role	Appointed
JACQUELINE ANNE DUFF	Chair	2014-08-01
Adrienne Clarke		2016-12-06
CHARLES IAN JAMES SANDERSON		2017-11-06
Caroline Dickson		2026-01-19
Charles David Boyd		2014-12-02
Irene Rosazza Bertina		2019-11-27
Jacob Alexander Daniel Brouwer		2022-01-10
Nicholas Charles London		2014-12-02
Robert Jason Alexi Collins		2019-11-05

FRIENDS OF BROOK GREEN

England & Wales - Charity number 1135762

Accounts

REGISTERED COMPANY NUMBER: 07189080 (England and Wales)
REGISTERED CHARITY NUMBER: 1135762

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
FRIENDS OF BROOK GREEN**

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

FRIENDS OF BROOK GREEN

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FOR THE YEAR ENDED 31 MARCH 2025**

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FRIENDS OF BROOK GREEN
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Finance

Our financial resources continued to strengthen over the year, reflecting strong rental income from the Tennis Courts, which was slightly above the previous year. We also continued our independent fundraising efforts and organized our annual inter-street quiz again in Spring of 2025. Once again, we were delighted to see so many people from the local community in attendance supporting FBG's fundraising efforts, alongside generous local business sponsorships. We expect to organize the next edition of the annual quiz in March 2026.

During the previous few years, we supported the council with the (part) financing of a much-needed refurbishment of the playground, and we have since continued to fund the ongoing maintenance of the playground. Expenditure on the pavilion was higher than in previous years due to shutter replacement, continued issues with misuse of the toilets and consequential repairs and installation of a CCTV system.

Our financial resources remain in good health. As we have noted in previous accounts, our financial reserves, combined with ongoing income, are expected to support the future need to fully refurbish the tennis courts, as well as ongoing maintenance costs of the courts and related facilities such as lights and the pavilion. The lifespan of tennis court playing surfaces is estimated by the Lawn Tennis Association (LTA) at approximately 8 years and the courts were (re-)built in the 2014/15 financial year. Due to regular maintenance and cleaning of the courts, the courts will have a longer lifespan than per LTA guidance and we are currently hopeful that a full refurbishment (which may also involve an upgrading of the current lights) may not be required until 2027. We will keep this under regular review and start the due diligence process for refurbishment during 2026. In the meantime, we remain confident that we have sufficient reserves to finance such maintenance and/or refurbishment costs and retain flexibility for ongoing support to the council for maintenance of the playground and for selective charitable donations for local good causes.

Tennis Venue Update

Brook Green continues to stand out as an exceptional LTA registered venue. Usage remains high - especially around peak periods. The Planning permission obtained two years ago means users have been able to play tennis under floodlights at 7am during the dark winter mornings.

Tennis revenues remain strong, and as noted above, this revenue is a major component of the funding necessary for FBG to be able to meet its obligations and aims across the whole of the Brook Green site, including setting aside funds for repairs and improvements. FBG continues to liaise with Council vendor (Idverde) to regularly clean the courts in accordance with their contract. As noted above, with regular deep cleaning the courts have a few more years of useful life before replacement playing surfaces are needed. We periodically monitor whether pricing is in line with other tennis courts in this part of London, particularly the charge for the use of the floodlights during a time of continued high energy prices.

Coaching

Working with the LTA and the licensed coaches from CourtFit, we have established a comprehensive coaching programme catering to all ages and abilities, while maintaining peak and off-peak access for playing members. Our free membership scheme continues to enable all members of the public to book and enjoy the court facilities, ensuring accessibility for everyone.

CourtFit's coaching programme sees strong engagement each term, with approximately 120 juniors and 60 adults participating weekly in their courses. During school holidays, they run popular children's holiday camps; at the most recent half-term, 80 children aged 4 to 15 took part.

The mix of block-booked courses and "drop-in" sessions has been carefully tailored to meet demand, with significant efforts made to balance court time between group coaching, one-to-one sessions, and casual play by the public. Our outreach tennis programmes with three local schools remain a cornerstone of our community impact, made possible by the generosity of CourtFit coaches, who donate their time to organise and run these sessions.

In the previous accounting year, the coaching licence granted to CourtFit was extended until 31 March 2026, ensuring continuity in delivering high-quality coaching and community engagement. We will review the licence when it expires to ensure it continues to deliver value for FBG and meets the needs of both regular court users and those new to tennis.

FRIENDS OF BROOK GREEN

CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

We have been made aware that some users of the courts have been using independent coaches, not part of Courtfit. We note that these independent coaches may or may not appropriately qualified/accredited and verified. FBG would like encourage players seeking group or individual lessons to use licensed coaches from Courtfit.

Playground

As noted in last year's report, the council organized a complete refurbishment of the playground in the course of 2023 at a cost of just over £100,000. FBG made a significant contribution to the costs of approximately £43,000. No further contributions to refurbishment costs were made in this accounting year but FBG has agreed to contribute to the ongoing maintenance of the playground which is reflected in the accounts. We hope that such regular maintenance will extend the life of the new equipment that was installed, and the space can continue to be enjoyed by whole community.

Pavilion

During the financial year, the kiosk operator, Bears, has continued to be an integral part of the community, offering seasonal delights for all ages to enjoy. In the aftermath of Covid and the inflationary environment, they have struggled to make a small profit, and our ongoing support is critical to maintain this important service in Brook Green.

As residents and visitors of the kiosk may have noticed, the pavilion's shutters broke down during the year and ultimately had to be replaced. FBG paid 100% of the replacement costs.

We continue to experience serious issues with community care for the public services in the kiosk and repeated occurrence of misuse by the public have been costly and time-consuming to resolve. After lengthy consultation with community and council, it was decided to install CCTV around the kiosk. We will continue to monitor the situation and keep further measures, such as paid for facilities, under review. We would like to thank the Bears team once again for their continued support and patience on this issue.

We would like to encourage local residents and users of the pavilion to show their verbal support to the Bears staff and of course by making use of their great food & beverage options.

Outreach and community initiatives

FBG outreach activities focus on, among others: the elderly; the disadvantaged; the young and the vulnerable in our community. This year we have given financial support to the following groups: Masbro Elders, West London Welcome, Age UK (Hammersmith), LBHF Christmas lunch and Hammersmith Food banks.

As reported last year, a litter pickers group was set up following a suggestion made at the mid-year meeting by local resident. We are pleased to report that this group has continued its activities this year. There are more than 10 members of the FBG litter pickers who meet at 11.30 a.m. on the first Sunday of the month at the Pavilion. Attendance varies due to other commitments, but there are normally 5 or 6 at each session and we are always open to further volunteers.

Events

The 2025 FBG Quiz - which is an annual feature in the Brook Green calendar - was held on Thursday 6 March, hosted as ever by Susannah Frieze at Bute House School with Finlay Brewer as the main sponsor. An enjoyable evening was attended by approximately 100 residents, generating just over £6,500 (net of costs), up on the previous years. In an exciting contest the winners were Sterndale Road East. The date for the 2026 quiz has yet to be determined but we are targeting the first half of March as per usual.

Communication

The Friends of Brook Green (FBG) newsletter continues to have a circulation of approximately 850 residents and businesses. It is sent out quarterly and at other times of the year if there is something special to communicate to the community. It provides updates on local issues and notices of local events focusing mostly, but not exclusively, on Brook Green. Whilst the majority receive the newsletter via email, a few newsletters are still delivered by hand. A copy of the newsletter (in large print following comments by members of the community) is always placed on the noticeboard at the side of the Pavilion.

FRIENDS OF BROOK GREEN
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The FBG website provides useful information including the history and vision of FBG and details of the board members and which sub-groups they are involved in. The Friends of Brook Green Instagram provides a visual overview of what's happening in and around Brook Green. Following the community meeting hosted by FBG at Holy Trinity in June 2024, it was agreed that a member of our local community, Catherine Ashworth, would take over running the FBG Instagram account (our thanks to Sam Cohen who initially managed this and to Catherine for taking this on). It has been noted that the number of followers is increasing weekly and now exceeds 1000.

Brook Green Management

Horticulture

During the financial year, we continued our work on Brook Green, with particular attention to the Quiet Garden. More permanent planting was introduced in the raised beds, while certain grasses were relocated to prevent overcrowding. In addition, a variety of bulbs were planted in the autumn and early winter to ensure seasonal colour and interest. Routine maintenance focused on weeding, removing excess leaves, and clearing debris.

Elsewhere in Brook Green, a pest attack affected some of the barrier plants along the perimeter. This was successfully managed through targeted products and careful pruning, preventing plant loss and restoring their health. Regular weeding was also carried out across the site.

Throughout the year, we have also been in discussion with a local company regarding the sponsorship of a dedicated garden within Brook Green. This partnership would make a significant contribution to the landscape and further enhance the area's appeal. Further updates will be provided in due course.

We remain grateful for the ongoing support of the community and local volunteers, whose contribution is vital to the continued care and improvement of Brook Green.

The Green

Antisocial behaviour (ASB) on the Green, notably on and near the wooden benches close to the tennis courts, has become a major area of concern to residents and FBG. Of particular concern is the misuse of the Green by groups of mainly men drinking, using drugs, littering the area and occasionally harassing other users of the Green. We have had discussions with council representatives on the subject, and it was also discussed at length at our Annual Friends Meeting in January 2025. Since then, we have shared information in our newsletter and noticeboard detailing how to contact the various bodies that deal with ASB and homelessness, including the Brook Green ward police panel. The situation and potential remedial measures (including CCTV and removal of the benches) remain under active discussion involving the council and police.

Trees

The trees on Brook Green are managed by Hammersmith & Fulham Council and are inspected every three years. Works are recommended when required by a Council Arboriculturist. Previously, we reported on the need for pollarding of some of the trees based on findings of the August 2021 review (with implementation delayed due to Covid). The last tree survey carried out at Brook Green Open Space was in October 2024. All required tree works were completed in March 2025 by the council's tree contractor, Red Squirrel tree surgery. There is no planned tree planting at the time of preparing our accounts as there have been no fells (tree removals) on the green. The next tree survey will be from October 2027 which will raise any future required work. Therefore, no work is planned for the next 12 months.

FRIENDS OF BROOK GREEN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. 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 Charitable objectives are:

1. To protect and enhance the character, maintenance, safety, facilities and accessibility of Brook Green as an amenity.
2. To benefit the residents of the London borough of Hammersmith and Fulham, particularly those living in the area surrounding Brook Green, by associating together said residents in a common effort to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving conditions of life for the residents, and
3. To carry out such other charitable activities as the directors in their absolute discretion see fit.

The Charity's objectives are for the benefit of the public, in particular residents of the London Borough of Hammersmith and Fulham.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07189080 (England and Wales)

Registered Charity number

1135762

Registered office

424 Margate Road
Ramsgate
Kent
CT12 6SJ

Trustees

Mr C D Boyd Lloyds Underwriter
Ms J A Duff International Business
Mr N C London TV Producer
Ms A Clarke Retired
Mr C I J Sanderson Surveyor
Mr R J A Collins Director
Ms I Rosazza Bertina Director
Mr J Brouwer Financial Advisory

Company Secretary

Mr C D Boyd

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Richard Phillpott
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Approved by order of the board of trustees on29.11.2025..... and signed on its behalf by:

C Boyd

.....
Mr C D Boyd - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BROOK GREEN**

Independent examiner's report to the trustees of Friends Of Brook Green ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Richard Phillpott

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Date: 01.12.2025

FRIENDS OF BROOK GREEN

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Protection and enhancement of Brook Green		84,084	-	84,084	76,808
Other trading activities	2	7,786	-	7,786	7,825
Investment income	3	<u>9,979</u>	-	<u>9,979</u>	<u>4,223</u>
Total		<u>101,849</u>	-	<u>101,849</u>	<u>88,856</u>
 EXPENDITURE ON					
Raising funds					
Raising funds		1,429	-	1,429	1,639
Charitable activities					
Protection and enhancement of Brook Green		<u>40,162</u>	-	<u>40,162</u>	<u>46,140</u>
Total		<u>41,591</u>	-	<u>41,591</u>	<u>47,779</u>
Net gains/(losses) on investments		<u>(2,308)</u>	-	<u>(2,308)</u>	<u>9,966</u>
NET INCOME		57,950	-	57,950	51,043
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>342,541</u>	-	<u>342,541</u>	291,498
TOTAL FUNDS CARRIED FORWARD		<u>400,491</u>	-	<u>400,491</u>	<u>342,541</u>

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Investments	6	81,553	-	81,553	83,860
CURRENT ASSETS					
Debtors	7	16,847	-	16,847	12,054
Cash at bank		<u>341,400</u>	<u>-</u>	<u>341,400</u>	<u>287,207</u>
		358,247	-	358,247	299,261
CREDITORS					
Amounts falling due within one year	8	(39,309)	-	(39,309)	(40,580)
NET CURRENT ASSETS					
		<u>318,938</u>	<u>-</u>	<u>318,938</u>	<u>258,681</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>400,491</u>	<u>-</u>	<u>400,491</u>	<u>342,541</u>
NET ASSETS					
		<u><u>400,491</u></u>	<u><u>-</u></u>	<u><u>400,491</u></u>	<u><u>342,541</u></u>
FUNDS					
Unrestricted funds	9			<u>400,491</u>	<u>342,541</u>
TOTAL FUNDS					
				<u><u>400,491</u></u>	<u><u>342,541</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on29.11.2025..... and were signed on its behalf by:

C Boyd

.....
Mr C D Boyd - Trustee

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Quiz income	<u>7,786</u>	<u>7,825</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Other fixed asset inv - UnFII	7,604	2,103
Interest receivable - trading	<u>2,375</u>	<u>2,120</u>
	<u>9,979</u>	<u>4,223</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Protection and enhancement of Brook Green	76,808	-	76,808
Other trading activities	7,825	-	7,825
Investment income	<u>4,223</u>	<u>-</u>	<u>4,223</u>
Total	<u>88,856</u>	<u>-</u>	<u>88,856</u>
 EXPENDITURE ON			
Raising funds	1,639	-	1,639
Charitable activities			
Protection and enhancement of Brook Green	<u>46,140</u>	<u>-</u>	<u>46,140</u>
Total	<u>47,779</u>	<u>-</u>	<u>47,779</u>
Net gains on investments	<u>9,966</u>	<u>-</u>	<u>9,966</u>
NET INCOME	51,043	-	51,043
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>291,498</u>	<u>-</u>	<u>291,498</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>342,541</u></u>	<u><u>-</u></u>	<u><u>342,541</u></u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2024	83,860
Revaluations	<u>(2,307)</u>
At 31 March 2025	<u>81,553</u>
NET BOOK VALUE	
At 31 March 2025	<u>81,553</u>
At 31 March 2024	<u>83,860</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Unlisted investments £
Valuation in 2025	<u>81,553</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	3,322	3,450
Prepayments and accrued income	<u>13,525</u>	<u>8,604</u>
	<u>16,847</u>	<u>12,054</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Accrued expenses	<u>39,309</u>	<u>40,580</u>

9. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	342,541	68,287	(10,337)	400,491
Unrestricted Pavilion Fund	-	(10,337)	10,337	-
	<u>342,541</u>	<u>57,950</u>	-	<u>400,491</u>
TOTAL FUNDS	<u>342,541</u>	<u>57,950</u>	-	<u>400,491</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	101,849	(31,254)	(2,308)	68,287
Unrestricted Pavilion Fund	<u>-</u>	<u>(10,337)</u>	<u>-</u>	<u>(10,337)</u>
	<u>101,849</u>	<u>(41,591)</u>	<u>(2,308)</u>	<u>57,950</u>
TOTAL FUNDS	<u>101,849</u>	<u>(41,591)</u>	<u>(2,308)</u>	<u>57,950</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	291,498	53,765	(2,722)	342,541
Unrestricted Pavilion Fund	<u>-</u>	<u>(2,722)</u>	<u>2,722</u>	<u>-</u>
	<u>291,498</u>	<u>51,043</u>	<u>-</u>	<u>342,541</u>
TOTAL FUNDS	<u>291,498</u>	<u>51,043</u>	<u>-</u>	<u>342,541</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	88,856	(45,057)	9,966	53,765
Unrestricted Pavilion Fund	<u>-</u>	<u>(2,722)</u>	<u>-</u>	<u>(2,722)</u>
	<u>88,856</u>	<u>(47,779)</u>	<u>9,966</u>	<u>51,043</u>
TOTAL FUNDS	<u>88,856</u>	<u>(47,779)</u>	<u>9,966</u>	<u>51,043</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. MOVEMENT IN FUNDS - continued

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

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	291,498	122,052	(13,059)	400,491
Unrestricted Pavilion Fund	<u>-</u>	<u>(13,059)</u>	<u>13,059</u>	<u>-</u>
	<u>291,498</u>	<u>108,993</u>	<u>-</u>	<u>400,491</u>
TOTAL FUNDS	<u>291,498</u>	<u>108,993</u>	<u>-</u>	<u>400,491</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	190,705	(76,311)	7,658	122,052
Unrestricted Pavilion Fund	<u>-</u>	<u>(13,059)</u>	<u>-</u>	<u>(13,059)</u>
	<u>190,705</u>	<u>(89,370)</u>	<u>7,658</u>	<u>108,993</u>
TOTAL FUNDS	<u>190,705</u>	<u>(89,370)</u>	<u>7,658</u>	<u>108,993</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

11. DONATIONS

The charity has made the following donations through the period:

£1,300.00 - West London Welcome - Summer Party

£2,525.00 - Masbro Elders

£1,000.00 - H&F Pensioners Big Christmas Lunch

£250.00 - Age UK H&F Christmas Carol

£1,000.00 - Hammersmith & Fulham Foodbank

£420.00 - Community leaflet to raise awareness of the Olympia Development

FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Other trading activities		
Quiz income	7,786	7,825
Investment income		
Other fixed asset inv - UnFII	7,604	2,103
Interest receivable - trading	<u>2,375</u>	<u>2,120</u>
	9,979	4,223
Charitable activities		
Tennis court income	80,293	72,870
Sundry income	3,322	3,450
Recharged expenses	<u>469</u>	<u>488</u>
	<u>84,084</u>	<u>76,808</u>
Total incoming resources	101,849	88,856
EXPENDITURE		
Raising donations and legacies		
Sundries	187	13
Quiz Evening Expenses	<u>1,242</u>	<u>1,626</u>
	1,429	1,639
Charitable activities		
Website costs	414	360
Tennis courts	17,144	16,130
Pavillion Running Costs	10,337	2,722
Donations	6,495	1,000
Playground refurbishment	1,100	21,312
Horticulture	87	-
Xero subscription	493	343
Access control services/wifi	<u>313</u>	<u>566</u>
	36,383	42,433
Support costs		
Management		
Insurance	479	557
Governance costs		
Accountancy and legal fees	<u>3,300</u>	<u>3,150</u>
Total resources expended	<u>41,591</u>	<u>47,779</u>
Net income	<u><u>60,258</u></u>	<u><u>41,077</u></u>

This page does not form part of the statutory financial statements

FRIENDS OF BROOK GREEN

England & Wales - Charity number 1135762

Accounts

REGISTERED COMPANY NUMBER: 07189080 (England and Wales)
REGISTERED CHARITY NUMBER: 1135762

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
FRIENDS OF BROOK GREEN**

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

FRIENDS OF BROOK GREEN

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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FRIENDS OF BROOK GREEN

CHAIR'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Finance

Our financial resources continued to strengthen over the year, reflecting strong rental income from the Tennis Courts, comparable to (and slightly above) the previous year. We were also able to continue our fundraising efforts and organized our annual inter-street quiz again in Spring of 2024, for the third time running since the pandemic. Once again, we were very pleased to see so many people from the local community in attendance supporting FBG's fundraising efforts, alongside generous local business sponsorships. We are pleased to confirm that we have already started preparations for the 2025 quiz.

During the year, we have also continued to support the council with the (part) financing of a much-needed refurbishment of the playground (our contributions were made in both the previous year and current reporting year ending 31 March 2024) and we are currently funding the ongoing maintenance of the playground.

Our financial resources remain in good health. As we have noted in our previous accounts, our financial reserves, combined with ongoing income, are expected to support the future need to fully refurbish the tennis courts, as well as ongoing maintenance costs of the courts and related facilities such as lights and the pavilion. The lifespan of tennis court playing surfaces is estimated by the Lawn Tennis Association (LTA) at approximately 8 years and the courts were (re-)built in the 2014/15 financial year. Due to regular maintenance and cleaning of the courts, we are hopeful that the courts will have a longer lifespan than per LTA guidance and that a full refurbishment (which may also involve an upgrading of the current lights) may not be required until 2027. We will keep this under regular review. In the meantime, we remain confident that we have sufficient reserves to finance such maintenance and/or refurbishment costs and retain flexibility for ongoing support to the council for maintenance of the playground and for selective charitable donations for local good causes.

Tennis Venue Update

Brook Green continues to stand out as an exceptional LTA registered venue. Usage was high - especially around peak periods. The Planning permission obtained in the prior year means users have been able to play tennis under floodlights at 7am during the dark winter mornings.

Tennis revenues remain strong, and as noted above, this revenue is a major component of the funding necessary for FBG to be able to meet its obligations and aims across the whole of the Brook Green site, including setting aside funds for repairs and improvements. FBG continues to liaise with Idverde to regularly clean the courts in accordance with their contract. With regular deep cleaning the courts have a few more years of useful life before replacement playing surfaces are needed. We continue to monitor whether pricing is in line with other tennis courts in this part of London, particularly the charge for the use of the floodlights during a time of continued high energy prices.

Coaching

Working with the LTA and our licensed coaches from CourtFit, we have established a comprehensive coaching programme catering to all abilities, while maintaining peak and off-peak access for playing members. Our free membership scheme continues to enable all members of the public to book and enjoy the court facilities, ensuring accessibility for everyone.

CourtFit's coaching programme sees strong engagement each term, with approximately 120 juniors and 60 adults participating weekly in their courses. During school holidays, they run popular children's holiday camps; at the most recent half-term, 80 children aged 4 to 15 took part.

The mix of block-booked courses and "drop-in" sessions has been carefully tailored to meet demand, with significant efforts made to balance court time between group coaching, one-to-one sessions, and casual play by the public.

Our outreach tennis programmes with three local schools remain a cornerstone of our community impact, made possible by the generosity of CourtFit coaches, who donate their time to organise and run these sessions.

The coaching licence granted to CourtFit has been extended until 31 March 2026, ensuring continuity in delivering high-quality coaching and community engagement. We will review the licence when it expires to ensure it continues to deliver value for money for FBG and meets the needs of both regular court users and those new to tennis.

FRIENDS OF BROOK GREEN
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Playground

As noted in last year's report, the council organized a complete refurbishment of the playground in the course of 2023. The second phase of these works were funded out of the 2023-24 council budget by the council with a significant contribution from FBG in the 2022-23 and 2023-24 financial years (slightly over £20,000 for the reporting year). Works included surfaces that had subsided being repaired and resurfaced, new gates installed for disabled access and for servicing the playground, all remaining play equipment refurbished or renewed plus additional play equipment including that for disabled children. FBG have agreed to contribute to the ongoing maintenance of the playground which we hope will also extend the life of the new equipment that is being installed.

Pavilion

The kiosk operator, Bears, continues to be an integral part of the community, offering seasonal delights for all ages to enjoy. In the aftermath of Covid and the inflationary environment, they have struggled to make a profit, and our ongoing support is critical to maintain this important service in Brook Green.

We continue to experience serious issues with community care for the public services in the kiosk. These occurrences where the toilets are not well cared for by the public are costly and time-consuming to resolve. More recently we have had some cases of serious abuse of the toilets and had to close them temporarily. The staff at Bears have tried their best to manage this issue and increased signage to encourage better care. We are currently considering further measures that might be unwelcome but necessary, such as introducing paid-for access and/or CCTV coverage around the kiosk.

We would like to encourage local residents and users of the pavilion to show their verbal support to the Bears staff and of course by making use of their great food & beverage options.

Outreach and community initiatives

FBG outreach activities focus on: the elderly; the disadvantaged; the young and the vulnerable in our community and this year we have given financial support to the following groups: Masbro Elders; West London Welcome; West London Action for Children; Age UK (Hammersmith); LBHF Christmas lunch; Hammersmith Food banks.

The litter pickers group was set up following a suggestion made at the mid-year meeting by local resident Anna Gardiner. There are now 13 members of the FBG litter pickers who meet at 11.30 a.m. on the first Sunday of the month at the Pavilion. Attendance varies due to other commitments, but there are normally 5 or 6 at each session.

Events

The 2024 FBG Quiz - now an annual feature in the Brook Green calendar - was held on Wednesday 13th March, hosted as ever by Susannah Frieze at Bute House School and sponsored by Finlay Brewer. An enjoyable evening was attended by approximately 100 residents generating just over £6,000 (net of costs) for FBG. In an exciting contest the winners were Bute Gardens. The date for the 2025 quiz has been confirmed as 6 March 2025.

Communication

The Friends of Brook Green (FBG) newsletter has a circulation of approximately 850 local residents and businesses. It is sent out quarterly and at other times of the year if there is something special to communicate to the community. It provides updates on local issues and notices of local events focusing mostly, but not exclusively, on Brook Green. Whilst the majority receive the newsletter via email, a few newsletters are still delivered by hand. A copy of the newsletter is always placed on the notice board at the side of the Pavilion. This is now in large print following comments by members of the community.

The FBG website provides useful information including the history and vision of FBG and details of the board members and which sub-groups they are involved in. The Friends of Brook Green Instagram provides a visual overview of what's happening in and around Brook Green. Following the community meeting hosted by FBG at Holy Trinity in June 2024 (i.e. shortly after the financial year), it was agreed that Catherine Ashworth, would take over running the FBG Instagram account (our thanks to Sam Cohen who set this up initially and to Catherine for taking this on). It has been noted that the number of followers is increasing weekly.

FRIENDS OF BROOK GREEN
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Brook Green Management

Horticulture

During the reporting period we have continued the work on Brook Green, substituting some of the perimetral plants that have died and taking care of the ones that had been infested by bugs. Some other more permanent plants have been added in the raised beds in the quiet garden through propagation by division of existing plants. Additional bulbs were also planted in Autumn with the support of some local volunteers that also helped doing weeding and rubbish collection and occasionally mowing the grass in the quiet garden. We are currently also reviewing planting options for the mound area next to the tennis courts.

Trees

The trees on Brook Green are managed by Hammersmith & Fulham Council and are inspected every three years. Works are recommended when required by a Council Arboriculturist. In last year's report we reported on the need for pollarding of some of the trees based on findings of the August 2021 review (with implementation delayed due to Covid). The next survey was undertaken in August 2024, i.e. after the financial year covered in this report and we will report on survey findings and any measures to be taken by the council in our next annual report.

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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 Charitable objectives are:

1. To protect and enhance the character, maintenance, safety, facilities and accessibility of Brook Green as an amenity.
2. To benefit the residents of the London borough of Hammersmith and Fulham, particularly those living in the area surrounding Brook Green, by associating together said residents in a common effort to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving conditions of life for the residents, and
3. To carry out such other charitable activities as the directors in their absolute discretion see fit.

The Charity's objectives are for the benefit of the public, in particular residents of the London Borough of Hammersmith and Fulham.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07189080 (England and Wales)

Registered Charity number

1135762

Registered office

424 Margate Road
Ramsgate
Kent
CT12 6SJ

Trustees

Mr C D Boyd Lloyds Underwriter
Ms J A Duff International Business
Mr N C London TV Producer
Ms A Clarke Retired
Mr C I J Sanderson Surveyor
Ms L H Higgins Director (resigned 29/2/2024)
Mr R J A Collins Director
Ms I Rosazza Bertina Director
Mr J Brouwer Financial Advisory

Company Secretary

Mr C D Boyd

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Richard Phillpott
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Approved by order of the board of trustees on6 December 2024..... and signed on its behalf
by:

C Boyd

.....
Mr C D Boyd - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BROOK GREEN**

Independent examiner's report to the trustees of Friends Of Brook Green ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

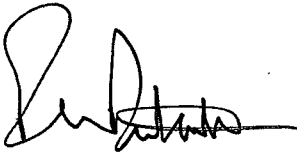
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Richard Phillpott

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

6 December 2024

FRIENDS OF BROOK GREEN

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	5,555
Charitable activities					
Protection and enhancement of Brook Green		76,808	-	76,808	74,257
Other trading activities	3	7,825	-	7,825	8,221
Investment income	4	<u>4,223</u>	<u>-</u>	<u>4,223</u>	<u>2,107</u>
Total		<u>88,856</u>	<u>-</u>	<u>88,856</u>	<u>90,140</u>
 EXPENDITURE ON					
Raising funds		1,639	-	1,639	1,746
Charitable activities					
Protection and enhancement of Brook Green		<u>46,140</u>	<u>-</u>	<u>46,140</u>	<u>51,220</u>
Total		<u>47,779</u>	<u>-</u>	<u>47,779</u>	<u>52,966</u>
Net gains/(losses) on investments		<u>9,966</u>	<u>-</u>	<u>9,966</u>	<u>(3,245)</u>
NET INCOME		51,043	-	51,043	33,929
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>291,498</u>	<u>-</u>	<u>291,498</u>	<u>257,569</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>342,541</u></u>	<u><u>-</u></u>	<u><u>342,541</u></u>	<u><u>291,498</u></u>

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Investments	7	83,860	-	83,860	73,894
CURRENT ASSETS					
Debtors	8	12,054	-	12,054	14,308
Cash at bank		<u>287,207</u>	<u>-</u>	<u>287,207</u>	<u>246,040</u>
		299,261	-	299,261	260,348
CREDITORS					
Amounts falling due within one year	9	<u>(40,580)</u>	<u>-</u>	<u>(40,580)</u>	<u>(42,744)</u>
NET CURRENT ASSETS		<u>258,681</u>	<u>-</u>	<u>258,681</u>	<u>217,604</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>342,541</u>	<u>-</u>	<u>342,541</u>	291,498
NET ASSETS		<u>342,541</u>	<u>-</u>	<u>342,541</u>	<u>291,498</u>
FUNDS	10				
Unrestricted funds				<u>342,541</u>	<u>291,498</u>
TOTAL FUNDS				<u>342,541</u>	<u>291,498</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on6 December 2024..... and were signed on its behalf by:

C Boyd

.....
Mr C D Boyd - Trustee

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>-</u>	<u>5,555</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Quiz income	<u>7,825</u>	<u>8,221</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

4. INVESTMENT INCOME

	2024	2023
	£	£
Other fixed asset inv - UnFII	2,103	2,103
Interest receivable - trading	<u>2,120</u>	<u>4</u>
	<u>4,223</u>	<u>2,107</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,555	-	5,555
Charitable activities			
Protection and enhancement of Brook Green	74,257	-	74,257
Other trading activities	8,221	-	8,221
Investment income	<u>2,107</u>	<u>-</u>	<u>2,107</u>
Total	<u>90,140</u>	<u>-</u>	<u>90,140</u>
EXPENDITURE ON			
Raising funds	1,746	-	1,746
Charitable activities			
Protection and enhancement of Brook Green	<u>51,220</u>	<u>-</u>	<u>51,220</u>
Total	<u>52,966</u>	<u>-</u>	<u>52,966</u>
Net gains/(losses) on investments	<u>(3,245)</u>	<u>-</u>	<u>(3,245)</u>
NET INCOME	33,929	-	33,929
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>257,569</u>	<u>-</u>	<u>257,569</u>
TOTAL FUNDS CARRIED FORWARD	<u>291,498</u>	<u>-</u>	<u>291,498</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2023	73,894
Revaluations	<u>9,966</u>
At 31 March 2024	<u>83,860</u>
NET BOOK VALUE	
At 31 March 2024	<u>83,860</u>
At 31 March 2023	<u>73,894</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Unlisted investments £
Valuation in 2024	<u>83,860</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	3,450	2,490
Prepayments and accrued income	<u>8,604</u>	<u>11,818</u>
	<u>12,054</u>	<u>14,308</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	-	31
Accrued expenses	<u>40,580</u>	<u>42,713</u>
	<u>40,580</u>	<u>42,744</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	291,498	53,765	(2,722)	342,541
Unrestricted Pavilion Fund	<u>-</u>	<u>(2,722)</u>	<u>2,722</u>	<u>-</u>
	<u>291,498</u>	<u>51,043</u>	<u>-</u>	<u>342,541</u>
TOTAL FUNDS	<u>291,498</u>	<u>51,043</u>	<u>-</u>	<u>342,541</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	88,856	(45,057)	9,966	53,765
Unrestricted Pavilion Fund	<u>-</u>	<u>(2,722)</u>	<u>-</u>	<u>(2,722)</u>
	<u>88,856</u>	<u>(47,779)</u>	<u>9,966</u>	<u>51,043</u>
TOTAL FUNDS	<u>88,856</u>	<u>(47,779)</u>	<u>9,966</u>	<u>51,043</u>

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	257,569	35,501	(1,572)	291,498
Unrestricted Pavilion Fund	<u>-</u>	<u>(1,572)</u>	<u>1,572</u>	<u>-</u>
	<u>257,569</u>	<u>33,929</u>	<u>-</u>	<u>291,498</u>
TOTAL FUNDS	<u>257,569</u>	<u>33,929</u>	<u>-</u>	<u>291,498</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	90,140	(51,394)	(3,245)	35,501
Unrestricted Pavilion Fund	<u>-</u>	<u>(1,572)</u>	<u>-</u>	<u>(1,572)</u>
	<u>90,140</u>	<u>(52,966)</u>	<u>(3,245)</u>	<u>33,929</u>
TOTAL FUNDS	<u>90,140</u>	<u>(52,966)</u>	<u>(3,245)</u>	<u>33,929</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

10. MOVEMENT IN FUNDS - continued

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

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	257,569	89,266	(4,294)	342,541
Unrestricted Pavilion Fund	<u>-</u>	<u>(4,294)</u>	<u>4,294</u>	<u>-</u>
	<u>257,569</u>	<u>84,972</u>	<u>-</u>	<u>342,541</u>
TOTAL FUNDS	<u>257,569</u>	<u>84,972</u>	<u>-</u>	<u>342,541</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	178,996	(96,451)	6,721	89,266
Unrestricted Pavilion Fund	<u>-</u>	<u>(4,294)</u>	<u>-</u>	<u>(4,294)</u>
	<u>178,996</u>	<u>(100,745)</u>	<u>6,721</u>	<u>84,972</u>
TOTAL FUNDS	<u>178,996</u>	<u>(100,745)</u>	<u>6,721</u>	<u>84,972</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

12. DONATIONS

The charity has made the following donations through the period:

£1,000 - Pensioners Christmas lunch

FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	5,555
Other trading activities		
Quiz income	7,825	8,221
Investment income		
Other fixed asset inv - UnFII	2,103	2,103
Interest receivable - trading	<u>2,120</u>	<u>4</u>
	4,223	2,107
Charitable activities		
Tennis court income	72,870	71,236
Sundry income	3,450	2,490
Recharged expenses	<u>488</u>	<u>531</u>
	<u>76,808</u>	<u>74,257</u>
Total incoming resources	88,856	90,140
EXPENDITURE		
Raising donations and legacies		
Sundries	13	28
Quiz Evening Expenses	<u>1,626</u>	<u>1,718</u>
	1,639	1,746
Charitable activities		
Website costs	360	320
Tennis courts	16,130	17,096
Pavillion Running Costs	2,722	2,908
Donations	1,000	3,000
Playground refurbishment	21,312	22,101
Horticulture	-	266
Xero subscription	343	342
Access control services/wifi	<u>566</u>	<u>521</u>
	42,433	46,554
Support costs		
Management		
Insurance	557	802
Finance		
Bank charges	-	24

This page does not form part of the statutory financial statements

FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	£	£
Finance		
Governance costs		
Accountancy and legal fees	<u>3,150</u>	<u>3,840</u>
Total resources expended	<u>47,779</u>	<u>52,966</u>
Net income	<u>41,077</u>	<u>37,174</u>

This page does not form part of the statutory financial statements

FRIENDS OF BROOK GREEN

England & Wales - Charity number 1135762

Accounts

REGISTERED COMPANY NUMBER: 07189080 (England and Wales)
REGISTERED CHARITY NUMBER: 1135762

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
FRIENDS OF BROOK GREEN**

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

FRIENDS OF BROOK GREEN

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

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FRIENDS OF BROOK GREEN
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Finance

Our financial resources continued to strengthen over the year, reflecting good rental income from the Tennis Courts, which saw a strong increase on the previous financial year. The financial year ending March 2021 was somewhat affected by short-term closure of the courts due to the Covid 19 pandemic.

Fortunately, we were also able to continue our fundraising efforts and organized our annual inter-street quiz again in Spring of 2022, after being forced to skip this event in 2021 due to the pandemic. We were very pleased to see so many people from the local community in attendance again and, alongside local sponsorships, supporting FBG's fund raising efforts.

The lifespan of tennis court playing surfaces is estimated by the LTA at approximately 8 years. Our financial resources, combined with ongoing income over the next few years, are expected to support the future need to fully refurbish the tennis courts, as well as ongoing maintenance costs of the courts and related facilities such as lights and the pavilion. In last year's report we referred to our goal to update our assessment of likely costs (versus resources) and more explicitly assess financial resources that may be required to maintain other critical community facilities on the Green such as the pavilion. However, the Trustees had to prioritise FBG's banking arrangements due to ongoing administrative and access issues and the bank provider's change of operating policy with Charities. As a result, the board decided to prioritise the time-consuming search for new bank account with a provider who can better support the needs of a small charity and offer modern electronic banking.

Tennis Venue Update

Brook Green continues to stand out as an exceptional Lawn Tennis Association (LTA) registered venue. Usage was high - especially around peak periods, with some expected drops in utilisation during off peak hours, estimated to be due to lower amounts of home-working post-pandemic. Revenues remain strong, and it is noted that this revenue is a major component of the funding necessary for FBG to be able to meet its obligations and aims across the whole of the Brook Green site, including setting aside funds for repairs and improvements. Court use pricing was increased on 29 March 2021, and we continue to monitor whether this pricing is in line with other tennis courts in this part of London, particularly the charge for the use of the floodlights during a time of very high energy prices.

Coaching

Working with the LTA and our licensed coaches from Courtfit, we have established a wide coaching offer across all abilities, whilst maintaining peak and off-peak access to playing members. Our membership is still free, which allows all members of the public to be able to book and use the court facilities. We are continually reviewing the coaching offer, which is updated each term.

We continue to see high take up of both the block booked courses and the "drop-in" sessions. We have worked hard to ensure there is the right mix of time on the courts for group coaching, one-to-one coaching and, of course, casual play by the public.

Outreach tennis programs continue with 3 local schools, which have been run through the generosity of our coaching partner, CourtFit who give their time for free to organize the local schools program.

The licence granted to CourtFit has been extended until 30 September 2024. We continue to ensure that the award of the Coaching licence delivers value for money for the FBG and meets the needs of users of the courts and the wider community of potential converts to tennis - and plan a review of the licence arrangements when the current licence expires.

Playground

The refurbishment of the playground has been the subject of extensive co-operation between the council and FBG over the last two years.

Whilst it was quite quickly agreed that the playground needed substantial refurbishment, the intervention of Covid-19 and the difficulties of procuring equipment has caused extensive delays.

FRIENDS OF BROOK GREEN
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

It was originally planned that the playground would be refurbished in two phases. In the first phase the mounds would be recovered, the edging to the sand pits and the raised garden areas would be renewed using sustainable oak, and various pieces of equipment would be replaced. This work was due to have been completed in the financial year 2021 with FBG contributing to 75% of the cost.

The second phase, to be funded out of this year's budget (2022-23) by the council, aimed to build on the first phase so that a complete refurbishment would be delivered. Works include surfaces that have subsided being repaired and resurfaced, new gates installed for disabled access and for servicing the playground, all remaining play equipment refurbished or renewed plus additional play equipment including that for disabled children.

These two phases have now merged in terms of the work being carried out and it is anticipated that the work will be completed in the first quarter of 2023.

Pavilion

We extended our partnership with Bears who operate the kiosk in Brook Green. Rain or shine, the team continue to be an integral part of the Brook Green community. They offer a wide range of seasonal products for residents and visitors to enjoy. The staff are a genuine asset to this enthusiastic business. We look forward to them continuing their partnership with the Brook Green community for many years to come.

Brook Green Management

Horticulture and Trees

This year we continued the work in the quiet garden, adding some raised beds that have been seeded for Spring and Summer colour. Some other more permanent plants have been also added in these raised beds recently and we aim to add more plants in the Spring. Bulbs were also planted in Autumn with the generous help of St Paul's girls, who also supported with autumnal maintenance of the raised beds in the quiet garden.

In June we took part in a festival organized by Bute House School and conducted a seeding workshop with children from local schools.

As usual, the focus was on weeding, collecting leaves and other rubbish. During the Spring/Summer we also received a lot of help from local volunteers.

We hope to encourage more people and schools to support us with preparation of the mounds soil next to the tennis courts before planting the area with perennials and bushes in spring.

Since the work carried out just before the Covid-19 pandemic, there has been no further work on the trees during the reporting period, but we would hope to revert to this with the Council in the next calendar year.

Community

This year has seen us develop a long-term plan for how FBG will pursue community outreach activities in the future, in addition to the tennis outreach. Previous years saw the focus orientate around supporting local schools and organisations in the wake of the peak of the Covid-19 pandemic, including reading corners and art projects.

Our goal is to continue to support similar local initiatives in the future. This year we reviewed the original articles of the charity and built on this to establish a clearer and more long-term approach to future grant funding and support we can provide as a charity to the local area. We continue to receive positive feedback from local recipients in relation to donations from FBG.

Events

In terms of events, it was a case of cautiously getting back to normal after the hiatus of the pandemic. So we were delighted to see the return of the annual FBG Quiz in March, once again hosted by the excellent quiz mistress Susannah Frieze.

The result itself was also memorable due to the winning performance of our regular main sponsor Finlay Brewer and the FBG Trophy has been on display at Finlay Brewer HQ ever since.

FRIENDS OF BROOK GREEN
CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

While the Quiz has become an annual and enjoyable fixture on the Brook Green social calendar, now established for some years, it also has a practical function in raising money for the local community. This year we were able to raise more than £6,000 after expenses, through a combination of Finlay Brewer's main sponsorship, the raffle and many raffle prizes donated by small local businesses, and of course the contribution from the many Brook Green residents who take part. Plans are already underway for 2023.

Sadly, there was no Brook Green Day in September, the timing being judged as 'not quite right' after the pandemic to begin hosting such large-scale events. But future Brook Green Days are under consideration.

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 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 Charitable objectives are:

1. To protect and enhance the character, maintenance, safety, facilities and accessibility of Brook Green as an amenity.
2. To benefit the residents of the London borough of Hammersmith and Fulham, particularly those living in the area surrounding Brook Green, by associating together said residents in a common effort to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving conditions of life for the residents, and
3. To carry out such other charitable activities as the directors in their absolute discretion see fit.

The Charity's objectives are for the benefit of the public, in particular residents of the London Borough of Hammersmith and Fulham.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07189080 (England and Wales)

Registered Charity number

1135762

Registered office

424 Margate Road
Ramsgate
Kent
CT12 6SJ

Trustees

Mr C D Boyd Lloyds Underwriter
Ms J A Duff International Business
Mr N C London TV Producer
Ms A Clarke Retired
Mr C I J Sanderson Surveyor
Ms L H Higgins Director
Mr R J A Collins Director
Ms I Rosazza Bertina Director
Ms S H Cohen Director (resigned 31/3/2022)
Mr J Brouwer Financial Advisory (appointed 10/1/2022)

Company Secretary

Mr C D Boyd

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Richard Phillpott
FMAAT ACCA
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Approved by order of the board of trustees on 16 December 2022 and signed on its behalf by:



Ms J A Duff - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BROOK GREEN**

Independent examiner's report to the trustees of Friends Of Brook Green ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

R W Phillpott

Richard Phillpott
FMAAT ACCA
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

16 December 2022

FRIENDS OF BROOK GREEN

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

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	160	-	160	165
Charitable activities					
Protection and enhancement of Brook Green		68,722	-	68,722	56,294
Other trading activities	3	7,385	-	7,385	-
Investment income	4	<u>2,333</u>	<u>-</u>	<u>2,333</u>	<u>2,466</u>
Total		<u>78,600</u>	<u>-</u>	<u>78,600</u>	<u>58,925</u>
 EXPENDITURE ON					
Raising funds		1,096	-	1,096	13
Charitable activities					
Protection and enhancement of Brook Green		<u>28,989</u>	<u>-</u>	<u>28,989</u>	<u>36,976</u>
Total		<u>30,085</u>	<u>-</u>	<u>30,085</u>	<u>36,989</u>
Net gains on investments		<u>4,524</u>	<u>-</u>	<u>4,524</u>	<u>9,932</u>
 NET INCOME					
Transfers between funds	10	<u>7,884</u>	<u>(7,884)</u>	<u>-</u>	<u>-</u>
Net movement in funds		60,923	(7,884)	53,039	31,868
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>196,646</u>	<u>7,884</u>	<u>204,530</u>	<u>172,662</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>257,569</u></u>	<u><u>-</u></u>	<u><u>257,569</u></u>	<u><u>204,530</u></u>

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Investments	7	77,139	-	77,139	72,615
CURRENT ASSETS					
Debtors	8	10,290	-	10,290	6,993
Cash at bank		<u>234,900</u>	<u>-</u>	<u>234,900</u>	<u>144,731</u>
		245,190	-	245,190	151,724
CREDITORS					
Amounts falling due within one year	9	(64,760)	-	(64,760)	(19,809)
		<u>180,430</u>	<u>-</u>	<u>180,430</u>	<u>131,915</u>
NET CURRENT ASSETS					
		<u>180,430</u>	<u>-</u>	<u>180,430</u>	<u>131,915</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>257,569</u>	<u>-</u>	<u>257,569</u>	<u>204,530</u>
NET ASSETS		<u>257,569</u>	<u>-</u>	<u>257,569</u>	<u>204,530</u>
FUNDS	10				
Unrestricted funds				257,569	196,646
Restricted funds				<u>-</u>	<u>7,884</u>
TOTAL FUNDS				<u>257,569</u>	<u>204,530</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

FRIENDS OF BROOK GREEN

BALANCE SHEET - continued
31 MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2022 and were signed on its behalf by:



Ms J A Duff - Trustee

FRIENDS OF BROOK GREEN

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>160</u>	<u>165</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Quiz income	<u>7,385</u>	<u>-</u>

FRIENDS OF BROOK GREEN

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

4. INVESTMENT INCOME

	2022	2021
	£	£
Other fixed asset inv - UnFII	2,327	2,442
Interest receivable - trading	<u>6</u>	<u>24</u>
	<u>2,333</u>	<u>2,466</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	45	120	165
Charitable activities			
Protection and enhancement of Brook Green	56,294	-	56,294
Investment income	<u>2,465</u>	<u>1</u>	<u>2,466</u>
Total	<u>58,804</u>	<u>121</u>	<u>58,925</u>
EXPENDITURE ON			
Raising funds	13	-	13
Charitable activities			
Protection and enhancement of Brook Green	<u>36,976</u>	<u>-</u>	<u>36,976</u>
Total	<u>36,989</u>	<u>-</u>	<u>36,989</u>
Net gains on investments	<u>9,932</u>	<u>-</u>	<u>9,932</u>
NET INCOME	31,747	121	31,868
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>164,899</u>	<u>7,763</u>	<u>172,662</u>
TOTAL FUNDS CARRIED FORWARD	<u>196,646</u>	<u>7,884</u>	<u>204,530</u>

FRIENDS OF BROOK GREEN

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

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2021	72,615
Additions	20,858
Disposals	(20,858)
Revaluations	<u>4,524</u>
At 31 March 2022	<u>77,139</u>
NET BOOK VALUE	
At 31 March 2022	<u>77,139</u>
At 31 March 2021	<u>72,615</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Unlisted investments £
Valuation in 2022	<u>77,139</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	-	36
Prepayments and accrued income	<u>10,290</u>	<u>6,957</u>
	<u>10,290</u>	<u>6,993</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	21,396	-
Accrued expenses	<u>43,364</u>	<u>19,809</u>
	<u>64,760</u>	<u>19,809</u>

FRIENDS OF BROOK GREEN

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

10. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	196,646	54,834	6,089	257,569
Unrestricted Pavilion Fund	-	(1,795)	1,795	-
	<u>196,646</u>	<u>53,039</u>	<u>7,884</u>	<u>257,569</u>
Restricted funds				
Restricted Sports Fund	4,884	-	(4,884)	-
Restricted Tennis Court Refurbishment Fund	3,000	-	(3,000)	-
	<u>7,884</u>	<u>-</u>	<u>(7,884)</u>	<u>-</u>
TOTAL FUNDS	<u>204,530</u>	<u>53,039</u>	<u>-</u>	<u>257,569</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	78,600	(28,290)	4,524	54,834
Unrestricted Pavilion Fund	-	(1,795)	-	(1,795)
	<u>78,600</u>	<u>(30,085)</u>	<u>4,524</u>	<u>53,039</u>
TOTAL FUNDS	<u>78,600</u>	<u>(30,085)</u>	<u>4,524</u>	<u>53,039</u>

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	164,899	50,037	(18,290)	196,646
Unrestricted Pavilion Fund	-	(18,290)	18,290	-
	<u>164,899</u>	<u>31,747</u>	<u>-</u>	<u>196,646</u>
Restricted funds				
Restricted Sports Fund	4,763	121	-	4,884
Restricted Tennis Court Refurbishment Fund	3,000	-	-	3,000
	<u>7,763</u>	<u>121</u>	<u>-</u>	<u>7,884</u>
TOTAL FUNDS	<u>172,662</u>	<u>31,868</u>	<u>-</u>	<u>204,530</u>

FRIENDS OF BROOK GREEN

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	58,804	(18,699)	9,932	50,037
Unrestricted Pavilion Fund	<u>-</u>	<u>(18,290)</u>	<u>-</u>	<u>(18,290)</u>
	58,804	(36,989)	9,932	31,747
Restricted funds				
Restricted Sports Fund	121	-	-	121
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>58,925</u>	<u>(36,989)</u>	<u>9,932</u>	<u>31,868</u>

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

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	164,899	104,871	(12,201)	257,569
Unrestricted Pavilion Fund	<u>-</u>	<u>(20,085)</u>	<u>20,085</u>	<u>-</u>
	164,899	84,786	7,884	257,569
Restricted funds				
Restricted Sports Fund	4,763	121	(4,884)	-
Restricted Tennis Court Refurbishment Fund	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>	<u>-</u>
	<u>7,763</u>	<u>121</u>	<u>(7,884)</u>	<u>-</u>
TOTAL FUNDS	<u>172,662</u>	<u>84,907</u>	<u>-</u>	<u>257,569</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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	137,404	(46,989)	14,456	104,871
Unrestricted Pavilion Fund	<u>-</u>	<u>(20,085)</u>	<u>-</u>	<u>(20,085)</u>
	137,404	(67,074)	14,456	84,786
Restricted funds				
Restricted Sports Fund	121	-	-	121
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>137,525</u>	<u>(67,074)</u>	<u>14,456</u>	<u>84,907</u>

FRIENDS OF BROOK GREEN

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

11. RELATED PARTY DISCLOSURES

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

12. DONATIONS

The charity has made the following donations through the period:

£4,000 to St Mary's

£5,000 to Addison

£3,000 to Masbro

FRIENDS OF BROOK GREEN

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	160	165
Other trading activities		
Quiz income	7,385	-
Investment income		
Other fixed asset inv - UnFII	2,327	2,442
Interest receivable - trading	<u>6</u>	<u>24</u>
	2,333	2,466
Charitable activities		
Tennis court income	68,722	54,949
Recharged expenses	<u>-</u>	<u>1,345</u>
	<u>68,722</u>	<u>56,294</u>
Total incoming resources	78,600	58,925
EXPENDITURE		
Raising donations and legacies		
Sundries	28	13
Quiz Evening Expenses	<u>1,068</u>	<u>-</u>
	1,096	13
Charitable activities		
Website costs	240	240
Pavillion development costs	-	15,103
Tennis courts	6,214	10,037
Pavillion Running Costs	3,963	3,187
Donations	12,000	4,000
Horticulture	2,673	1,373
Xero subscription	287	308
Access control services/wifi	<u>272</u>	<u>-</u>
	25,649	34,248
Support costs		
Management		
Insurance	465	16
Finance		
Bank charges	25	-

This page does not form part of the statutory financial statements

FRIENDS OF BROOK GREEN

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

	2022 £	2021 £
Finance		
Governance costs		
Accountancy and legal fees	<u>2,850</u>	<u>2,712</u>
Total resources expended	<u>30,085</u>	<u>36,989</u>
Net income	<u>48,515</u>	<u>21,936</u>

This page does not form part of the statutory financial statements

FRIENDS OF BROOK GREEN

England & Wales - Charity number 1135762

Accounts

REGISTERED COMPANY NUMBER: 07189080 (England and Wales)
REGISTERED CHARITY NUMBER: 1135762

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
FRIENDS OF BROOK GREEN**

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

FRIENDS OF BROOK GREEN

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FOR THE YEAR ENDED 31 MARCH 2021**

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FRIENDS OF BROOK GREEN
JOINT CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Finance

Our financial resources continued to strengthen over the year reflecting good rental income from the Tennis Courts. Whilst the Covid-19 pandemic resulted in the short-term closure of the courts during the reporting period, it had limited impact on our income from the tennis bookings as we saw popularity increase, especially during daytime hours with more people working from home. Our pricing model was updated from 29 March 2021, so this had negligible impact on the period covered by this report.

Unfortunately, we were not able to plan any fundraising community events during this period. We are cautiously optimistic that we will be able to resume these in the future with resumption of our annual inter-street quiz provisionally planned for February 2022.

The lifespan of tennis court playing surfaces is estimated by the LTA at approximately 8 years. Our financial resources, combined ongoing income over the next few years, are expected to support the future need to fully refurbish the tennis courts, as well as ongoing maintenance costs of the courts and related facilities such as lights. Our goal in the next financial year is to update our assessment of likely costs (versus resources) and more explicitly assess financial resources that may be required to maintain other critical community facilities on the Green such as the pavilion.

Tennis Venue Update

Brook Green continues to stand out as a Lawn Tennis Association registered venue. Despite the obvious difficulties created by Covid-19 lockdowns the courts were open whenever allowed and continue to be an integral and important part of the community.

Venue Improvements

In June 2020 we undertook a full deep clean and repainting of all the courts. This returned them to the pristine state in which they started life.

Coaching

Working with the LTA and our licensed coaches from Courtfit, we have established a wide coaching offer across all abilities, whilst maintaining peak and off-peak access to playing members. Our membership is still free, which allows all members of the public to be able to book and use the court facilities. We are continually reviewing the coaching offer, which is updated each term.

We continue to see high take up of both the block booked courses and the "drop-in" sessions. We have worked hard to ensure there is the right mix of time on the courts for group coaching, one-to-one coaching and, of course, casual play by the public.

Outreach tennis programs continue with 3 local schools, which have been run through the generosity of our coaches CourtFit who give their time for free to organize the local schools program.

We continue to receive very positive feedback on the courts in general and always welcome feedback on all aspects of the courts.

Playground

The full refurbishment and upgrade plans, first discussed in 2019, stalled due to Covid-19, changes in Council personnel and the high expected costs involved. The aim now is to undertake refurbishment work in early 2022 focusing on three areas: the high-level planter area, the sandpit, and the mounds. This is an outcome from discussions with the H&F Parks Officer after the reporting period, in November 2021.

The mounds, which are the central feature of the playground, have been particularly problematical as the current covering is unsatisfactory. The Hammersmith & Fulham Parks Officer has recommended the use of a wet pour substance which we have been advised is available in green.

FRIENDS OF BROOK GREEN
JOINT CHAIRMAN'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

In addition, the Parks Officer will identify two new small pieces of equipment for the area between the entrance gate and the first mound where play equipment has been removed. Boarding, ideally made of non-degrading material, is planned to be attached at the bottom of the fence to stop sand and woodchips spreading onto the path alongside the path that crosses Brook Green. Furthermore, it is planned that the fencing at the southern end will be straightened out. This will have the benefit of enlarging the playground at little cost and make much better use of this space.

Before the end of the March 2022 financial year, the Friends of Brook Green will review the estimates for the above work and determine what contribution can be made towards the costs, alongside other external funding, accepting that the Council has a restricted budget.

Pavilion

In March 2020 we welcomed Bears to the kiosk in Brook Green. Despite many months of disruption due to Covid-19 this entrepreneurial, fun & experienced team have become an important addition to our community. They offer a wide range of seasonal products for residents and visitors to enjoy. The staff are a genuine asset to this enthusiastic business. We look forward to them continuing their partnership with the Brook Green community and are in discussions with Bears regarding such continuation.

Brook Green Management

Horticulture and Trees

This year has been heavily influenced by the lockdown and other restrictions. However, from Autumn 2020 until the restrictions came in place, several gardening activities were carried out with the support of St Paul's Girls School and occasionally, on weekends, with the support of other local volunteers. A few plants of Coronus, crab apple and dog roses were planted alongside the North side of the lawn. We focused on the maintenance of the two raised beds in the quiet garden, where some new plants were also added after the reporting period, in June 2021. We also continued with weeding and collecting excess leaves and other rubbish. We seeded part of the quiet garden with clover, which is apparently more shade tolerant and appreciated by pollinators.

We also submitted a project to get the Grow Back Greener grant to enhance various parts of Brook Green, but we were unfortunately unsuccessful. Better luck next time!

In March 2021 we also seeded the island on Hammersmith Broadway with a wild-flower meadow, the result was beautiful and appreciated by our local community.

We hope to continue to encourage more people with events and resume our plans for the other areas of Brook Green.

Trees

Since the work carried out just before the Covid-19 pandemic, there has been no further work on the trees during the reporting period, but we would hope to revert to this with the Council in the 2022 calendar year.

Community Outreach

We continue to support local charities where possible. In addition to the tennis outreach, referred to earlier, this also includes support in kind with time dedicated from members of the FBG Board and modest donations to local causes at local schools. This includes supporting pupils who need to catch up on learning and experiences which had been impacted by the Covid-19 pandemic. These included supporting art projects to develop communication skills, equipment to encourage fitness and reading resources to develop reading skills.

A 6-year-old pupil from local school commented "The topics books in our classes are extremely informative and give us lots of knowledge and we have used them in class for our work. For example, we had a book on Cleopatra, and we used the book to help us with our work."

A Year 6 pupil from local school commented "The topics books in our classes are extremely informative and give us lots of knowledge and we have used them in class for our work. For example, we had a book on Cleopatra, and we used the book to help us with our work." Our goal is to continue to support similar local initiatives in the future.

Our Annual Friends Meeting is planned as a virtual event due to the Covid-19 pandemic. It will take place on 10th January 2022 at 6pm.

As always, we would like to acknowledge with thanks the time and commitment made to the Friends by all members of Board and by the many volunteers who have helped us during these challenging times.

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 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 Charitable objectives are:

1. To protect and enhance the character, maintenance, safety, facilities and accessibility of Brook Green as an amenity.
2. To benefit the residents of the London borough of Hammersmith and Fulham, particularly those living in the area surrounding Brook Green, by associating together said residents in a common effort to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving conditions of life for the residents, and
3. To carry out such other charitable activities as the directors in their absolute discretion see fit.

The Charity's objectives are for the benefit of the public, in particular residents of the London Borough of Hammersmith and Fulham.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07189080 (England and Wales)

Registered Charity number

1135762

Registered office

424 Margate Road
Ramsgate
Kent
CT12 6SJ

Trustees

Mr C D Boyd Lloyds Underwriter
Ms J A Duff International Business
Mr N C London TV Producer
Ms A Clarke Retired
Mr C I J Sanderson Surveyor
Ms D Goretti Accountant (resigned 1/3/2021)
Ms L H Higgins Director
Mr R J A Collins Director
Ms E Marneur Director (resigned 1/12/2020)
Ms I Rosazza Bertina Director
Ms S H Cohen Director

Company Secretary

Mr C D Boyd

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Richard Phillpott
FMAAT ACCA
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Approved by order of the board of trustees on 28 November 2021 and signed on its behalf by:

Ms J A Duff - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BROOK GREEN**

Independent examiner's report to the trustees of Friends Of Brook Green ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Richard Phillpott
FMAAT ACCA
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

28 November 2021

FRIENDS OF BROOK GREEN

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

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	45	120	165	560
Charitable activities					
Protection and enhancement of Brook Green		56,294	-	56,294	55,691
Other trading activities	3	-	-	-	28,731
Investment income	4	2,465	1	2,466	1,933
Total		<u>58,804</u>	<u>121</u>	<u>58,925</u>	<u>86,915</u>
 EXPENDITURE ON					
Raising funds		13	-	13	7,314
Charitable activities					
Protection and enhancement of Brook Green		36,976	-	36,976	23,371
Total		<u>36,989</u>	<u>-</u>	<u>36,989</u>	<u>30,685</u>
Net gains/(losses) on investments		9,932	-	9,932	(2,317)
NET INCOME		<u>31,747</u>	<u>121</u>	<u>31,868</u>	<u>53,913</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>164,899</u>	<u>7,763</u>	<u>172,662</u>	<u>118,749</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>196,646</u></u>	<u><u>7,884</u></u>	<u><u>204,530</u></u>	<u><u>172,662</u></u>

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Investments	7	72,615	-	72,615	62,683
CURRENT ASSETS					
Debtors	8	6,993	-	6,993	3,849
Cash at bank		136,847	7,884	144,731	134,185
		143,840	7,884	151,724	138,034
CREDITORS					
Amounts falling due within one year	9	(19,809)	-	(19,809)	(28,055)
NET CURRENT ASSETS		124,031	7,884	131,915	109,979
TOTAL ASSETS LESS CURRENT LIABILITIES		196,646	7,884	204,530	172,662
NET ASSETS		196,646	7,884	204,530	172,662
FUNDS	10				
Unrestricted funds				196,646	164,899
Restricted funds				7,884	7,763
TOTAL FUNDS				204,530	172,662

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

FRIENDS OF BROOK GREEN

BALANCE SHEET - continued
31 MARCH 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2021 and were signed on its behalf by:

Ms J A Duff - Trustee

FRIENDS OF BROOK GREEN

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	165	560

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Brook Green Day - Takings	-	19,981
Brook Green Area Street Quiz Night- Takings	-	8,750
	-	28,731

FRIENDS OF BROOK GREEN

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

4. INVESTMENT INCOME

	2021	2020
	£	£
Other fixed asset inv - UnFII	2,442	1,807
Interest receivable - trading	24	126
	<u>2,466</u>	<u>1,933</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70	490	560
Charitable activities			
Protection and enhancement of Brook Green	55,691	-	55,691
Other trading activities	28,731	-	28,731
Investment income	1,930	3	1,933
Total	<u>86,422</u>	<u>493</u>	<u>86,915</u>
EXPENDITURE ON			
Raising funds	7,314	-	7,314
Charitable activities			
Protection and enhancement of Brook Green	23,371	-	23,371
Total	<u>30,685</u>	<u>-</u>	<u>30,685</u>
Net gains/(losses) on investments	<u>(2,317)</u>	<u>-</u>	<u>(2,317)</u>
NET INCOME	<u>53,420</u>	<u>493</u>	<u>53,913</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>111,479</u>	<u>7,270</u>	<u>118,749</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>164,899</u></u>	<u><u>7,763</u></u>	<u><u>172,662</u></u>

FRIENDS OF BROOK GREEN

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

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2020	62,683
Revaluations	9,932
	72,615
At 31 March 2021	72,615
NET BOOK VALUE	
At 31 March 2021	72,615
At 31 March 2020	62,683

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Unlisted investments £
Valuation in 2021	72,615

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	36	-
Prepayments and accrued income	6,957	3,849
	6,993	3,849

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	4
Accrued expenses	19,809	28,051
	19,809	28,055

FRIENDS OF BROOK GREEN

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

10. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	164,899	50,037	(18,290)	196,646
Unrestricted Pavilion Fund	-	(18,290)	18,290	-
	<u>164,899</u>	<u>31,747</u>	<u>-</u>	<u>196,646</u>
Restricted funds				
Restricted Sports Fund	4,763	121	-	4,884
Restricted Tennis Court Refurbishment Fund	3,000	-	-	3,000
	<u>7,763</u>	<u>121</u>	<u>-</u>	<u>7,884</u>
TOTAL FUNDS	<u>172,662</u>	<u>31,868</u>	<u>-</u>	<u>204,530</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	58,804	(18,699)	9,932	50,037
Unrestricted Pavilion Fund	-	(18,290)	-	(18,290)
	<u>58,804</u>	<u>(36,989)</u>	<u>9,932</u>	<u>31,747</u>
Restricted funds				
Restricted Sports Fund	121	-	-	121
	<u>121</u>	<u>-</u>	<u>-</u>	<u>121</u>
TOTAL FUNDS	<u>58,925</u>	<u>(36,989)</u>	<u>9,932</u>	<u>31,868</u>

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
Unrestricted funds				
General fund	111,479	59,827	(6,407)	164,899
Unrestricted Pavilion Fund	-	(6,407)	6,407	-
	<u>111,479</u>	<u>53,420</u>	<u>-</u>	<u>164,899</u>
Restricted funds				
Restricted Sports Fund	4,270	493	-	4,763
Restricted Tennis Court Refurbishment Fund	3,000	-	-	3,000
	<u>7,270</u>	<u>493</u>	<u>-</u>	<u>7,763</u>
TOTAL FUNDS	<u>118,749</u>	<u>53,913</u>	<u>-</u>	<u>172,662</u>

FRIENDS OF BROOK GREEN

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	86,422	(24,278)	(2,317)	59,827
Unrestricted Pavilion Fund	-	(6,407)	-	(6,407)
	<u>86,422</u>	<u>(30,685)</u>	<u>(2,317)</u>	<u>53,420</u>
Restricted funds				
Restricted Sports Fund	493	-	-	493
	<u>493</u>	<u>-</u>	<u>-</u>	<u>493</u>
TOTAL FUNDS	<u><u>86,915</u></u>	<u><u>(30,685)</u></u>	<u><u>(2,317)</u></u>	<u><u>53,913</u></u>

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

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	111,479	109,864	(24,697)	196,646
Unrestricted Pavilion Fund	-	(24,697)	24,697	-
	<u>111,479</u>	<u>85,167</u>	<u>-</u>	<u>196,646</u>
Restricted funds				
Restricted Sports Fund	4,270	614	-	4,884
Restricted Tennis Court Refurbishment Fund	3,000	-	-	3,000
	<u>7,270</u>	<u>614</u>	<u>-</u>	<u>7,884</u>
TOTAL FUNDS	<u><u>118,749</u></u>	<u><u>85,781</u></u>	<u><u>-</u></u>	<u><u>204,530</u></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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	145,226	(42,977)	7,615	109,864
Unrestricted Pavilion Fund	-	(24,697)	-	(24,697)
	<u>145,226</u>	<u>(67,674)</u>	<u>7,615</u>	<u>85,167</u>
Restricted funds				
Restricted Sports Fund	614	-	-	614
	<u>614</u>	<u>-</u>	<u>-</u>	<u>614</u>
TOTAL FUNDS	<u><u>145,840</u></u>	<u><u>(67,674)</u></u>	<u><u>7,615</u></u>	<u><u>85,781</u></u>

FRIENDS OF BROOK GREEN

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

11. RELATED PARTY DISCLOSURES

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

FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	165	560
Other trading activities		
Brook Green Day - Takings	-	19,981
Brook Green Area Street Quiz Night- Takings	-	8,750
	-	28,731
Investment income		
Other fixed asset inv - UnFII	2,442	1,807
Interest receivable - trading	24	126
	2,466	1,933
Charitable activities		
Tennis court income	54,949	55,691
Recharged expenses	1,345	-
	56,294	55,691
Total incoming resources	58,925	86,915
EXPENDITURE		
Raising donations and legacies		
Sundries	13	28
Brook Green Day - Outgoings	-	6,016
Quiz Evening Expenses	-	1,270
	13	7,314
Charitable activities		
Website costs	240	600
Pavillion development costs	15,103	3,490
Tennis courts	10,037	5,827
Pavillion Running Costs	3,187	2,917
Donations	4,000	2,000
Playground refurbishment	-	3,348
Horticulture	1,373	847
Subscriptions	308	607
	34,248	19,636
Support costs		
Management		
Insurance	16	446

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FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Management Governance costs		
Accountancy and legal fees	<u>2,712</u>	<u>3,289</u>
Total resources expended	<u>36,989</u>	<u>30,685</u>
Net income	<u>21,936</u>	<u>56,230</u>

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