FRIENDS OF BROMPTON CEMETERY

England & Wales · Charity number 1181027

Details

Status	Registered
Legal form	CIO
Registered	2018-12-06
Register	View on the Charity Commission register

Contact

Address	North Lodge Fobc East Wing Old Brompton Rd Chelsea SW5 9JE
Phone	02073511689
Email	chair@brompton-cemetery.org.uk
Website	http://brompton-cemetery.org.uk/

Activities

Objects: TO PROMOTE FOR THE PUBLIC BENEFIT THE CONSERVATION OF THE FLORA, FAUNA, MONUMENTS, BUILDINGS AND BURIAL RECORDS OF THE BROMPTON CEMETERY AND THE INTRODUCTION OF IMPROVEMENTS TO THE CEMETERY AND ITS MANAGEMENT SO LONG AS THEY ARE COMPATIBLE WITH THE CONSERVATION OF NATURE.

Activities: Working to preserve Brompton Cemetery as a model of an historic cemetery with an active role in modern society. We help to restore and maintain the cemetery's buildings, monuments and landscape, and encourage their full use by those sympathetic to the importance of this significant cemetery. We offer visitors and groups guided tours, and a varied programme of events.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

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Geography

- Kensington And Chelsea

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£40,647	£14,594	-	-
2023-10-31	£30,506	£13,791	-	-
2022-10-31	£31,433	£73,966	-	-
2021-10-31	£21,482	£10,159	-	-
2020-10-31	£23,635	£13,899	-	-

Trustees

Name	Role	Appointed
Bryan Benjamin Millington Buck		2023-10-25
Carolyn Pamela Anne Stubbs		2018-12-06
MARK BENJAMIN LEMMON		2018-12-06
ROBERT STEPHENSON		2018-12-06
Sarah-Jane Ellis		2023-05-13

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FRIENDS OF BROMPTON CEMETERY

England & Wales - Charity number 1181027

Accounts

THE FRIENDS OF BROMPTON CEMETERY
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
For the year ended
31 October 2024

Registered charity number 1181027

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

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THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

Charity registration number: 1181027

Reference and Administrative details

Charity Name	The Friends of Brompton Cemetery North Lodge (East Wing), Brompton Cemetery, Old Brompton Road London SW5 9JE
Registration	The Managing Trustee is registered with the Charity Commission (registration number 1181027).
Bankers	Barclays Bank PLC Wandsworth Branch
Independent examiner	Mr John Graham Apis Consulting 16 Featherstone Road Mill Hill London NW7 2BN
Trustees	The Trustees who served the CIO during the year were: Ms Sarah-Jane Ellis (Chair) Mr Mark Lemmon Mr Robert Stephenson Ms Carolyn Stubbs Mr Ben Millington Buck
Committee members	Other committee members were as follows at 31 October 2024: Ms Anita Bryan Mr Bill Gallagher Mrs Mary Millington Buck Mrs Ann Mulcare (Deputy Chair) Mrs Camilla Nelson Mr John Plant Mr Geoffrey Richards
Treasurer	Ms Carolyn Stubbs
Secretary	Ms Carolyn Stubbs

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024 (cont.)

Report of the trustees for the year ended 31 October 2024

The Friends of Brompton Cemetery was registered as a charity (registration number 1181027) on 6 December 2018. At this time the previous charity was still operating as The Friends of Brompton Cemetery (registration number 298605). The transfer date was 31 May 2019 and, as of this date, assets were transferred to the new charity, a Charitable Incorporated Organisation ("CIO").

The trustees present the sixth report and financial statements of the CIO for the year ended 31 October 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and activities for the public benefit

Purposes of the CIO as set out in its Constitution
The Association is established to promote for the public benefit the conservation of the flora, fauna, monuments, buildings, and burial records of the Brompton Cemetery and the introduction of improvements to the Cemetery and its management so long as they are compatible with the conservation of nature.

The main activities in relation to those purposes for the public benefit
The Friends exist to help to establish Brompton Cemetery as a living model of an historic cemetery playing an active part in modern society. Our aims are to help to restore and maintain the buildings, monuments and landscape in cost-effective ways, and to enable their full use, long-term, by those with interests to which the Cemetery can respond. These include the funeral business, archives, monumental statuary, fauna and flora, education and interpretation, recreation and social activity. We want to expand public awareness and enjoyment of this wonderful "lung" in a part of London without adequate open-air recreational amenity. The aims of the Friends have been strongly reinforced by the Heritage and Big Lottery Funds grant to the Cemetery.

This Purpose has been unchanged in the Chair's Report for many years and is reinforced by the objectives agreed with The Royal Parks in the Joint Working Group to sustain the Restoration Project's legacy.

Trustee confirmation
The Trustees confirm that they have complied with the duty in section 4 of the 2006 Act to have due regard to guidance issued by the Charity Commission on public benefit.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024 (cont.)

Achievements and performance – Chair's Report

Over the last year the Friends of Brompton Cemetery (FOBC) has continued to perform well. Maintaining the previous year's commitment to building resilience as well as delivering on our three key objectives. All of which support the FOBC vision of preservation and restoration of the Cemetery. Throughout the last twelve months the focus has been on consolidation. I am delighted to report that visitor numbers have increased across the board.

The Information Centre has been open most days, staffed by dedicated volunteers: providing information, assistance locating graves and selling books/merchandise; welcoming in excess of 4,200 visitors. Utilisation of the large meeting room has increased by both FOBC and The Royal Parks (TRP), FOBC holding various meetings as well as volunteer events.

Volunteer recruitment has been very active, holding monthly recruitment sessions. The challenge is to ensure we retain these new recruits. To further engage volunteers, an Enablement function was established, arranging events and activities to bring our volunteers together. This is proving most successful.

The Chapel hosted a diverse range of events, attracting over eight thousand visitors (excluding Open Day). Our season started in March with International Women's Day; we offered tea for visitors after the guided tour. Over the following months we held two life drawing classes, eight art exhibitions, a celebration of the life of Archbishop Anthony Bloom, the launch of a book on the history of West Brompton, a talk on the life of Henry Cole, a poetry workshop, a concert given by a local community choir, the Celebration of Life events curated by our Artist in Residence involving local schoolchildren and art colleges, the wreath-making event in conjunction with Emma Sparre-Newman and the gardening team of TRP, and finally our wonderful annual Christmas Concert.

Guided tours continue to be popular. The increased advertising of the Sunday tours has been very positive, raising awareness and bookings. We ran forty-seven Sunday Tours, averaging seven visitors per tour. During the year, we offered a range of fascinating specialist tours – Symbolism, Common Graves, Wildflower Walk and Theatrical tours. In addition, a new, unique Scent Stroll designed to engage the senses commenced. As always, our catacomb tours were extremely popular, selling out as soon as they are advertised. There were eight bespoke tours arranged.

Membership numbers remain fairly static. Sign-up of new members at various events, such as Open Day, counterbalances those who unfortunately do not renew. Discussions continue regarding payment mechanisms - Standing Orders, PayPal and in the Information Centre. Direct Debit is not an option for FOBC. It is paramount that the payment process is simple and user-friendly and that we continue to remind members of renewal dates.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024 (cont.)

Open Day on Sunday 1st September was incredibly successful: attended by record number of visitors, swelled by the Chelsea football fans! The event brought together the local community for a joyous day in the sunshine as well as raising funds for FOBC. A new attraction was the plant stall led by the Gardening Group and TRP Head Gardener. This proved to be a big hit with visitors and one we would look to repeat again. The Open Day team who organised this amazing event worked tirelessly to deliver a fantastic day for all. We are also grateful to TRP for their support and assistance both planning and on the day.

The FOBC magazine goes from strength to strength. We were fortunate to attract a new highly experienced editor who led the re-design and refresh, introducing new contributors and ideas. The breadth of articles and features has received great feedback. Our magazine distribution team continue to provide excellent support, collating and distributing your copies.

Financially we remain in a healthy position. Revenue from books/merchandise, tours, events and donations have increased. Plus, our investments continue to perform well. This is important as we must ensure FOBC have sufficient funds for the future.

Our working relationship with TRP remains strong. This has been helped by the arrival of the new Cemetery Manager last year. We hold regular formal and informal meetings to discuss and plan Cemetery matters. I also attend TRP Chairs forum along with colleagues from the other parks: sharing ideas, opportunities and concerns.

In summary, 2024 proved to be another good year for FOBC and Brompton Cemetery.
Thank you for your continued support.

Sarah J Ellis

Chair
Friends of Brompton Cemetery

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024 (cont.)

Financial Review

Review of the financial position at the end of the year
The total value of the Friends' assets increased from £350,575 at 31 October 2023 to £395,623 at 31 October 2024. The main reason for this was an increase in the value of our investments in Charifund and Charibond, managed by M&G Investments (including the notional dividend income which is reinvested).

We received a full year's subscriptions and investment income. We held an Open Day, there were guided tours and a Christmas concert. Our income from charitable activities increased to £14,004 (2023: £12,195).

Expenditure for the full year was £14,594 (2023: £13,791). Much of these costs related to administration and production of our magazine, but we also made a grant of £1,000 to an Arts project with local schools in collaboration with our Artist in Residence.

Policy for holding reserves and why they are held
Until the former Friends' charity received a significant legacy our funds were never as much as £20,000, and we held all the money in our general bank account for use when necessary.

When the legacy of £430,000 was received in June 2016 we decided our policy would be to spend about half of it over the next few years, and to keep a balance of roughly £200,000 for use in later years. The legacy was very generously left to us in her will by Mrs Clara Waters (and a further £16,274 was received in 2017).

We see the Cemetery business as a long-term issue stretching indefinitely into the future. The Cemetery is 180 years old and we visualise it being there for at least as long into the future. Moreover working as we do in close partnership with The Royal Parks, who manage the Cemetery, while carefully maintaining our independence as a volunteer group, our position will be the stronger in influencing improvements to the Cemetery by holding significant funds.

Structure, Governance and Management

We were registered as a new charity in the name of Friends of Brompton Cemetery, charity number 1181027. This charity is a Charitable Incorporated Organisation (CIO) and was registered on 6 December 2018. The formation of the CIO was approved at the AGM of our former charity in 2018. We transferred all assets over to the new charity as of 31 May 2019.

Organisational Structure
We have a membership of about 410, about 70 active volunteers helping with the activities in which we are involved in the Cemetery, and a Committee responsible for managing the CIO in line with the Constitution. The volunteers work in groups according to the nature and location of their work, each group linked closely to at least one member of the Committee.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024 (cont.)

There is an Annual General Meeting, usually in May or June each year, at which existing Committee members may be reelected along with the election of any new Committee members. Any member of the CIO may stand for election and vote at the AGM.

The Committee has a Chair, a Deputy Chair, an Honorary Secretary and an Honorary Treasurer.

Within the Committee there were originally six Trustees: the Chairman, the Deputy Chair, the Honorary Secretary and Treasurer and three other Committee members. The former Chairman and life President Arthur Tait died in January 2021, his successor Elise Ormerod stepped down as Chair in June 2022 and David Beauchamp died in August 2022. Sarah Ellis was appointed as a new Trustee at the AGM on 13 May 2023 and Elise Ormerod resigned on the same date. Ben Millington Buck was appointed as a fifth Trustee on 25 October 2023.

Sarah Ellis is the Chair and Ann Mulcare is the Deputy Chair. In addition to the five Trustees, there were seven Committee members at 31 October 2024; Camilla Nelson and Bill Gallagher were elected as new Committee members at the 2024 AGM.

All Committee members and active volunteers do their work for the Charity and for the Cemetery unpaid. We are all volunteers and we employ no staff.

Trustee selection methods
Trustees volunteer for the role and are appointed after discussion with the Chair. Trustees retire from office at the AGM and are eligible for re-election. Any vacancies so arising may be filled by the decision of the members at the AGM.

The members or the Trustees may at any time decide to appoint a new Trustee, whether in place of a Trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of Trustees), or as an additional Trustee, provided that the limit specified in clause 12.3 on the number of Trustees would not as a result be exceeded. The maximum number of Trustees is 12.

Declarations
The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees:



Secretary

Independent examiner's report to the trustees of the Friends of Brompton Cemetery
(Charity registration number 1181027)

I report on the accounts of the charity for the period 1st November 2023 to 31st October 2024 which are set out on pages 10 to 17 of the Trustees Annual Report and Financial Statements.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated this 15th Day of May 2025

John Graham
16 Featherstone Road,
Mill Hill,
London NW7 2BN

THE FRIENDS OF BROMPTON CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income and endowments					
Donations and legacies	2a	10,511	-	10,511	10,516
Charitable activities	2b	14,004	-	14,004	12,195
Investments	2c	16,132	-	16,132	7,795
Total income		40,647	-	40,647	30,506
Expenditure					
Raising funds	3a	2,928	-	2,928	1,837
Charitable activities	3b	11,291	-	11,291	11,554
Governance costs	3c	375	-	375	400
Total expenditure		14,594		14,594	13,791
Net income/(expenditure) from operations		26,053	-	26,053	16,715
Net gains/(losses) on investment assets		18,995	-	18,995	2,118
Net movement in funds		45,048	-	45,048	18,833
Balances brought forward at 1 November 2023 (1 November 2022)		349,447	1,128	350,575	331,742
Balances carried forward at 31 October 2024 (31 October 2023)		£394,495	£1,128	£395,623	£350,575

THE FRIENDS OF BROMPTON CEMETERY

BALANCE SHEET AT 31 OCTOBER 2024

	Note	31 October 2024	31 October 2023
		£	£
FIXED ASSETS			
Investments	4	340,345	305,232
CURRENT ASSETS			
Debtors and prepayments	6	814	954
Cash at bank and in hand:			
General account - Barclays		47,915	38,824
General account – Barclays (not yet transferred)		6,601	6,272
Cash in hand		550	-
Account at PayPal		2,053	1,720
		57,933	47,770
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	2,655	2,427
NET CURRENT ASSETS		55,278	45,343
TOTAL NET ASSETS	5	£395,623	£350,575
FUNDS OF THE CHARITY	8		
Restricted		1,128	1,128
Unrestricted		394,495	349,447
		£395,623	£350,575

Approved by the Trustees on 9 April 2025 and signed on their behalf by:

Sarah J Ellis

Carolyn Stubbs

Sarah Ellis
Chair

Carolyn Stubbs
Secretary

The notes on pages 12 to 17 form part of these accounts.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2024

1 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Income and endowments

Voluntary income, including subscriptions and donations that provide core funding or are of a general nature, are recognised when they are received.

Grants and legacies are accounted for as soon as the charity is notified of its legal entitlement and the amount due and when there is certainty of receipt.

Funds raised by the Open Day and similar events are accounted for gross.

Sales of literature, guide books, maps and postcards are accounted for gross.

Income from investments
Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 OCTOBER 2024

1 ACCOUNTING POLICIES (continued)

Expenditure

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

All other expenditure is recognised when it is incurred and is accounted for gross.

Governance costs include those incurred in the governance by the Trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity.

Fixed assets

Other fixtures, fittings and equipment

Equipment is depreciated on a straight-line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the year of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Current assets

A low level of stocks, being calendars, guide books, maps and postcards, is held. These are not included in the balance sheet, as the cost is written off in the year of purchase. The chair estimated the value of stock as at 31 October 2024 as £1,000 (31 October 2023: £2,500).

Amounts owing to the charity at 31 October 2024 (31 October 2023) are shown as debtors less provision for amounts that may prove uncollectible.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2024

2 INCOME AND ENDOWMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2024	2023
	£	£	£	£
2(a) Donations and legacies				
Subscriptions	5,517	-	5,517	4,013
Donations	4,994	-	4,994	6,103
Grant from RBKC – Coronation event	-	-	-	400
	£10,511	£NIL	£10,511	£10,516
2(b) Charitable activities				
Receipts from Open Day	4,216	-	4,216	3,548
Sale of literature and postcards	2,451	-	2,451	1,651
Receipts from guided tours	6,849	-	6,849	6,592
Receipt from London Month of the Dead	488	-	488	404
	£14,004	£NIL	£14,004	£12,195
2(c) Investments				
Bank and deposit interest and refunds	14	-	14	23
Income from investments				
- Charifund	11,581	-	11,581	4,646
- Charibond	4,537	-	4,537	3,126
	£16,132	£NIL	£16,132	£7,795
Total income	£40,647	£NIL	£40,647	£30,506

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2024

3 EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
3(a) Raising funds				
Expenditure on Open Day	1,810	-	1,810	1,132
Cost of literature	1,118	-	1,118	705
	£2,928	£NIL	£2,928	£1,837
3(b) Charitable activities				
Grants and donations:				
The Royal Parks – monument restoration	-	-	-	-
Donation - concerts	850	-	850	800
Artist in residence	1,200	-	1,200	1,200
Arts school project	1,000	-	1,000	-
Bulb planting in Brompton Cemetery	735	-	735	-
Guided tours	85	-	85	-
Insurance	225	-	225	208
Cost of magazines	1,734	-	1,734	2,303
Administration:				
General administration	2,485	-	2,485	2,190
Office equipment	871	-	871	602
Website design and maintenance	1,472	-	1,472	1,712
Paypal costs	156	-	156	183
Other costs	67	-	67	142
Equipment costs	-	-	-	526
Catering costs – Coronation event	-	-	-	804
Catering costs – other events	169	-	169	552
Bank charges	165	-	165	254
Memberships & subscriptions:				
National Federation of Cemetery Friends	20	-	20	20
Mausolea & Monuments	36	-	36	36
ASCE	21	-	21	22
	£11,291	£NIL	£11,291	£11,554
3(c) Governance and other professional costs				
Independent examiner's remuneration	375	-	375	400
	£375	£NIL	£375	£400
Total expenditure	£14,594	£NIL	£14,594	£13,791

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 OCTOBER 2024

4 FIXED ASSETS

Investment assets

	Charifund – Equities Investment Fund for Charities	Charibond Charities Fixed Interest Common Investment Fund Accumulation Shares	Total Funds
	£	£	£
Market value at 1 November 2023	194,987	110,245	305,232
Purchases – dividend distributions	11,581	4,537	16,118
Disposals	-	-	-
Unrealised gains / (losses)	16,000	2,995	18,995
Market value at 31 October 2024	£222,568	£117,777	£340,345

These investments were valued by M&G Investments as at 31 October 2024.

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total 31 October 2024	Total 31 October 2023
	£	£	£	£
Fixed assets	340,345	-	340,345	305,232
Current assets	56,805	1,128	57,933	47,770
Current liabilities	(2,655)	-	(2,655)	(2,427)
	£394,495	£1,128	£395,623	£350,575

The restricted fund represents donations given in memory of our former President and Chairman, Arthur Tait. The fund will be used to fund the production of a leaflet on trees in the Cemetery.

6 DEBTORS

	31 October 2024	31 October 2023
	£	£
Accrued income	814	954
Other debtors	-	-
	£814	£954

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2024

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 October 2024 £	31 October 2023 £
Deferred income:		
Subscriptions paid in advance	1,350	1,452
Creditors for goods and services:		
Artist in Residence	600	600
Goods and services	330	-
Other creditors	375	375
	£2,655	£2,427

8 FUND DETAILS

	31 October 2024 £	31 October 2023 £
General Fund (unrestricted)	394,495	349,447
Restricted fund	1,128	1,128
	£395,623	£350,575

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Friends of Brompton Cemetery.

Trustees' expenses

No Trustee expenses have been incurred.

Transactions with related parties

There have been no related party transactions in the reporting period.

FRIENDS OF BROMPTON CEMETERY

England & Wales - Charity number 1181027

Accounts

THE FRIENDS OF BROMPTON CEMETERY
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
For the year ended
31 October 2023

Registered charity number 1181027

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

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THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

Charity registration number: 1181027

Reference and Administrative details

Charity Name	The Friends of Brompton Cemetery North Lodge (East Wing), Brompton Cemetery, Old Brompton Road London SW5 9JE
Registration	The Managing Trustee is registered with the Charity Commission (registration number 1181027).
Bankers	Barclays Bank PLC Wandsworth Branch
Independent examiner	Mr John Graham Apis Consulting 51 Sunningfields Road Hendon London NW4 4RA
Trustees	The Trustees who served the CIO during the year were: Ms Sarah Ellis (Chair) (appointed 13 May 2023) Mr Mark Lemmon Mr Robert Stephenson Ms Carolyn Stubbs Ms Elise Ormerod (resigned 13 May 2023)
Committee members	Other committee members were as follows at 31 October 2023: Ms Anita Bryan Mr Ben Millington Buck Mrs Mary Millington Buck Mrs Ann Mulcare (Deputy Chair) Mr John Plant Mr Geoffrey Richards
Treasurer	Ms Carolyn Stubbs
Secretary	Ms Carolyn Stubbs

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023 (cont.)

Report of the trustees for the year ended 31 October 2023

The Friends of Brompton Cemetery was registered as a charity (registration number 1181027) on 6 December 2018. At this time the previous charity was still operating as The Friends of Brompton Cemetery (registration number 298605). The transfer date was 31 May 2019 and, as of this date, assets were transferred to the new charity, a Charitable Incorporated Organisation ("CIO").

The trustees present the fifth report and financial statements of the CIO for the year ended 31 October 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and activities for the public benefit

Purposes of the CIO as set out in its Constitution
The Association is established to promote for the public benefit the conservation of the flora, fauna, monuments, buildings, and burial records of the Brompton Cemetery and the introduction of improvements to the Cemetery and its management so long as they are compatible with the conservation of nature.

The main activities in relation to those purposes for the public benefit
The Friends exist to help to establish Brompton Cemetery as a living model of an historic cemetery playing an active part in modern society. Our aims are to help to restore and maintain the buildings, monuments and landscape in cost-effective ways, and to enable their full use, long-term, by those with interests to which the Cemetery can respond. These include the funeral business, archives, monumental statuary, fauna and flora, education and interpretation, recreation and social activity. We want to expand public awareness and enjoyment of this wonderful "lung" in a part of London without adequate open-air recreational amenity. The aims of the Friends have been strongly reinforced by the Heritage and Big Lottery Funds grant to the Cemetery.

This Purpose has been unchanged in the Chair's Report for many years and is reinforced by the objectives agreed with The Royal Parks in the Joint Working Group to sustain the Restoration Project's legacy.

Trustee confirmation
The Trustees confirm that they have complied with the duty in section 4 of the 2006 Act to have due regard to guidance issued by the Charity Commission on public benefit.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023 (cont.)

Achievements and performance – Chair's Report

Another successful year for the Friends of Brompton Cemetery: attracting increased visitor numbers on our fascinating tours, to events many of which were hosted in the splendid chapel and engaging with volunteers in the Information Centre. Others simply seeking enjoying the unique cemetery park setting. Throughout the last year we have continued to develop our organisation. Changes have been subtle and steady. Post lockdown the focus had been growing volunteer numbers and arranging chapel events. In 2023 attention shifted to building resilience within the Friends; ensuring we had sufficient volunteers across all areas and activities thereby mitigating 'single point of failure'.

Our wide range of guided tours and walks continued to be extremely popular. Experienced, knowledgeable guides sharing their interest and passion for the cemetery and its fascinating history. On average 8 visitors joined the Sunday afternoon cemetery tour and the catacomb events were full. This year we are fortunate to have two new guides joining the tour team. This area has also benefited from online booking/payment via Eventbrite booking portal, enabling improved event planning. Visitor feedback has been positive. With many people seeking the surety of a pre-booked place, particularly on catacomb tours. We still cater for those visitors who prefer to book on the day and there are no plans to change this dual approach. We have maintained the pricing structure, delivering excellent value for money. Promotion of these tours and walks is via posters/leaflets, our website and social media as well as some external sites.

In addition, there were sixteen bespoke tours for various societies. These included the Fulham Palace volunteers, London Appreciation Society, American College students, Ruislip Local History Society, Society of Genealogists, London Month of the Dead, Metropolitan Police and English Heritage. Plus, a special event celebrating International Women's Day in March.

The chapel's reputation as a venue for exhibitions, art related activities and concerts has gone from strength to strength. The diverse programme featured 14 exhibitions of varying length. The best attended of these were the Fran Black Silk Road show, attracting 1,000 people and the celebration of the life of Metropolitan Anthony Bloom, over 400 attendees. We had two art college shows, The Royal College of Art and The Heatherley School of Fine Art, both arranged by our artist in residence, Rachel Goodison. Other events included our annual Christmas Carol Concert, two life drawing classes, a poetry reading workshop, a book launch and several group tours which concluded with tea and cakes. There were also two afternoon music recitals and a concert given by pupils of Thomas' School, Battersea.

Building on the success of our 2022 Open Day we held the event again, changing the usual month of July to September. The rationale being to avoid the extreme heat experienced the previous year, attract more visitors, particularly those with children, and ensure we had sufficient volunteer coverage. Thankfully we succeeded on all three counts.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023 (cont.)

Open Day on Sunday 4th September 2023 exceeded our expectations. The weather was glorious, with the temperature more comfortable. Visitor numbers were up; from 3,500 in 2022 to over 5,000, many were families returning to London for the start of the new school term. All of our tours sold out and it was heartening walking around the cemetery to see large groups of visitors enjoying our tours.

An array of regular and new local stalls, both commercial and charity, adorned the main avenue. Along with popular attractions such as the Birds of Prey and children's face painting. The Friends organised a bric-a-brac and book stall located outside the extremely busy Information Centre, which proved very popular and helped raise funds.

We met our objectives on many levels. Raising awareness of Brompton Cemetery and the Friends, engaging with the local community and raising funds for our charity. Not forgetting the sheer joy of the day and the tremendous fun. I am reminded of a comment made by one stallholder that she wanted to return above all else because of the wonderful friendly atmosphere.

A huge thank you to our volunteers and everyone who helped to make this such a wonderful day. We are also extremely grateful to The Royal Parks for their tremendous support.
We hope to welcome you back to the next Open Day on **Sunday 1st September 2024**.

The Information Centre welcomed 3,754 (excluding Open Day) visitors from around the globe, with August and October recording the highest footfall. Volunteers were able to provide quality information literature, courtesy of The Royal Parks, and search for specific graves as well as answering queries. Comments in the Visitor Book have been very appreciative of all those involved in Brompton Cemetery. The increase in volunteer numbers enabled us to open the Information Centre most days, totalling 282. We are on target for seven days a week: indeed Saturday, which is one of the busiest days, moved to morning and afternoon shifts.

Debit/credit card payments have become standard. The Zettle terminal has proved to be so successful we purchased two hand-held devices for use outside the information Centre or as back-up if our wi-fi is down. At the 2023 Open Day they proved invaluable both for tour payments and on the FOBC stalls.

The utilisation of the upstairs Friends office increased primarily by the Open Day planning team becoming a real hive of activity. A laser printer was procured for smaller print runs, providing quality A4 posters and leaflets. Going forward the plan is to replace one of our old computers for use by volunteers.

Following a series of successful recruitment campaigns we held 5 volunteer induction sessions, attended by 42 people. The Information Centre and gardening group attracted much interest, whilst those applying for chapel volunteering has been more limited due in part to the sporadic nature of events. We also benefited from increased operational support across all areas including the magazine and technology.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023 (cont.)

An important aspect of attracting and retaining our volunteers are social events, whereby our volunteers can meet one another and we can thank them for their marvellous support. A thoroughly enjoyable Coronation party was held in the chapel in May 2023, attended by over 40 volunteers along with the Mayor of Kensington and Chelsea and local MPs and Councillors. Informal coffee mornings are also a very popular gathering held in the Information Centre.

Membership numbers grew by c20 following a membership drive at the Open Day to 410.This area still needs attention. In October we increased the cost of membership to £15 from £10, which had been held for over 10 years. This increase was driven by rising costs. We no longer distinguish between domestic and overseas members other than the fact overseas members receive their magazine copies as a PDF file.

On Saturday 10th June 2023 the National Federation of Cemetery Friends (NFCF) held their AGM in Brompton Cemetery chapel; the last time the NFCF held their AGM at Brompton was in 2002. Attended by 45 delegates representing 23 cemetery friends' groups from around the country. Also in attendance were several Brompton volunteers, who provided lunch or led 3 tours of the cemetery including the catacombs.

We continue to engage with members, volunteers and visitors across many channels. In addition to our membership magazine and monthly volunteer newsletter, our social media presence has grown. We had the most hits to our website on 3rd September 2023 totalling 258; average is usually between 20-50. Website content has expanded as we share more of our activities.

The gardening and photography remain the most active of our special interest groups. The Wednesday gardening group continued to work alongside The Royal Parks gardeners to ensure the grounds looked magnificent, helped along by the planting of over 120,000 bulbs. Following a successful independent review of the cemetery we were delighted to retain the prestigious Green Flag award. The flag was hoisted for another year at the south entrance. The photography group ensured we had a plentiful supply of attractive pictures for a wide range of material including the magazine, newsletter and promotional material.

Finally, the 2022/2023 restoration work concluded albeit we await the oar on the top of the Robert Coombes memorial. This was marked by a member and volunteer presentation led by The Royal Parks and the main contractor followed by a tour of the eight restored memorials.

Sarah J Ellis

Chair
Friends of Brompton Cemetery

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023 (cont.)

Financial Review

Review of the financial position at the end of the year
The total value of the Friends' assets increased from £331,742 at 31 October 2022 to £350,575 at 31 October 2023. The main reason for this was an increase in the value of our investments in Charifund and Charibond, managed by M&G Investments.

We received a full year's subscriptions and investment income. We held an Open Day, there were guided tours and a Christmas concert. Our income from charitable activities increased to £12,195 (2022: £11,745).

Expenditure for the full year was £13,791 (2022: £73,966, including a grant of £60,000 to TRP). Much of these costs related to administration and production of our magazine, but we also held some events for volunteers including a Coronation event which was partially sponsored by RBKC.

Policy for holding reserves and why they are held
Until the former Friends' charity received a significant legacy our funds were never as much as £20,000, and we held all the money in our general bank account for use when necessary.

When the legacy of £430,000 was received in June 2016 we decided our policy would be to spend about half of it over the next few years, and to keep a balance of roughly £200,000 for use in later years. The legacy was very generously left to us in her will by Mrs Clara Waters (and a further £16,274 was received in 2017).

We see the Cemetery business as a long-term issue stretching indefinitely into the future. The Cemetery is 180 years old and we visualise it being there for at least as long into the future. Moreover working as we do in close partnership with The Royal Parks, who manage the Cemetery, while carefully maintaining our independence as a volunteer group, our position will be the stronger in influencing improvements to the Cemetery by holding significant funds.

Structure, Governance and Management

We were registered as a new charity in the name of Friends of Brompton Cemetery, charity number 1181027. This charity is a Charitable Incorporated Organisation (CIO) and was registered on 6 December 2018. The formation of the CIO was approved at the AGM of our former charity in 2018. We transferred all assets over to the new charity as of 31 May 2019.

Organisational Structure
We have a membership of about 410, about 70 active volunteers helping with the activities in which we are involved in the Cemetery, and a Committee responsible for managing the CIO in line with the Constitution. The volunteers work in groups according to the nature and location of their work, each group linked closely to at least one member of the Committee.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023 (cont.)

There is an Annual General Meeting, usually in May or June each year, at which existing Committee members may be reelected along with the election of any new Committee members. Any member of the CIO may stand for election and vote at the AGM.

The Committee has a Chair, a Deputy Chair, an Honorary Secretary and an Honorary Treasurer.

Within the Committee there were originally six Trustees: the Chairman, the Deputy Chair, the Honorary Secretary and Treasurer and three other Committee members. The former Chairman and life President Arthur Tait died in January 2021, his successor Elise Ormerod stepped down as Chair in June 2022 and David Beauchamp died in August 2022. Sarah Ellis was appointed as a new Trustee at the AGM on 13 May 2023 and Elise Ormerod resigned on the same date.

Sarah Ellis is the Chair and Ann Mulcare is the Deputy Chair. In addition to the four Trustees, there were six Committee members at 31 October 2023.

Since the year end Ben Millington Buck has been appointed as a fifth Trustee and Camilla Nelson and Bill Gallagher have been appointed as Committee members.

All Committee members and active volunteers do their work for the Charity and for the Cemetery unpaid. We are all volunteers and we employ no staff. Anita Bryan was previously our Artist in Residence and received a stipend of £600 for this role in the year ended 31 October 2022. Our new and all future Artists in Residence will not be members of the Committee.

Trustee selection methods
Trustees volunteer for the role and are appointed after discussion with the Chair. Trustees retire from office at the AGM and are eligible for re-election. Any vacancies so arising may be filled by the decision of the members at the AGM.

The members or the Trustees may at any time decide to appoint a new Trustee, whether in place of a Trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of Trustees), or as an additional Trustee, provided that the limit specified in clause 12.3 on the number of Trustees would not as a result be exceeded. The maximum number of Trustees is 12.

Declarations
The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees:

Secretary

Independent examiner's report to the trustees of the Friends of Brompton Cemetery
(Charity registration number 1181027)

I report on the accounts of the charity for the period 1st November 2022 to 31st October 2023 which are set out on pages 11 to 18 of the Trustees Annual Report and Financial Statements.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated this 3rd Day of June 2024

John Graham
51 Sunningfields Road
London NW4 4RA

THE FRIENDS OF BROMPTON CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income and endowments					
Donations and legacies	2a	10,116	400	10,516	8,446
Charitable activities	2b	12,195	-	12,195	11,745
Investments	2c	7,795	-	7,795	11,242
Total income		30,106	400	30,506	31,433
Expenditure					
Raising funds	3a	1,837	-	1,837	2,518
Charitable activities	3b	11,154	400	11,554	71,098
Governance costs	3c	400	-	400	350
Total expenditure		13,391	400	13,791	73,966
Net income/(expenditure) from operations		16,715	-	16,715	(42,533)
Net gains/(losses) on investment assets		2,118	-	2,118	(34,529)
Net movement in funds		18,833	-	18,833	(77,062)
Balances brought forward at 1 November 2022 (1 November 2021)		330,614	1,128	331,742	408,804
Balances carried forward at 31 October 2023 (31 October 2022)		£349,447	£1,128	£350,575	£331,742

THE FRIENDS OF BROMPTON CEMETERY

BALANCE SHEET AT 31 OCTOBER 2023

	Note	31 October 2023	31 October 2022
		£	£
FIXED ASSETS			
Investments	4	305,232	295,342
CURRENT ASSETS			
Debtors and prepayments	6	954	509
Cash at bank and in hand:			
General account - Barclays		38,824	33,605
General account – Barclays (not yet transferred)		6,272	5,841
Account at PayPal		1,720	1,480
		47,770	41,435
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	2,427	5,035
NET CURRENT ASSETS		45,343	36,400
TOTAL NET ASSETS	5	£350,575	£331,742
FUNDS OF THE CHARITY	8		
Restricted		1,128	1,128
Unrestricted		349,447	330,614
		£350,575	£331,742

Approved by the Trustees on 13 March 2024 and signed on their behalf by:





Sarah Ellis
Chair

Carolyn Stubbs
Secretary

The notes on pages 13 to 18 form part of these accounts.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

1 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Income and endowments

Voluntary income, including subscriptions and donations that provide core funding or are of a general nature, are recognised when they are received.

Grants and legacies are accounted for as soon as the charity is notified of its legal entitlement and the amount due and when there is certainty of receipt.

Funds raised by the Open Day and similar events are accounted for gross.

Sales of calendars, guide books, maps and postcards are accounted for gross.

Income from investments
Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

1 ACCOUNTING POLICIES (continued)

Expenditure

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

All other expenditure is recognised when it is incurred and is accounted for gross.

Governance costs include those incurred in the governance by the Trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity.

Fixed assets

Other fixtures, fittings and equipment

Equipment is depreciated on a straight-line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the year of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Current assets

A low level of stocks, being calendars, guide books, maps and postcards, is held. These are not included in the balance sheet, as the cost is written off in the year of purchase. The chair estimated the value of stock as at 31 October 2023 as £2,500 (31 October 2022: £2,500).

Amounts owing to the charity at 31 October 2023 (31 October 2022) are shown as debtors less provision for amounts that may prove uncollectible.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

2 INCOME AND ENDOWMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2023	2022
	£	£	£	£
2(a) Donations and legacies				
Subscriptions	4,013	-	4,013	3,913
Donations	6,103	-	6,103	3,533
Legacy	-	-	-	1,000
Grant from RBKC – Coronation event	-	400	400	-
	£10,116	£400	£10,516	£8,446
2(b) Charitable activities				
Receipts from Open Day	3,548	-	3,548	2,860
Sale of literature and postcards	1,651	-	1,651	1,521
Sale of calendars	-	-	-	1,129
Receipts from guided tours	6,592	-	6,592	4,706
Receipt from London Month of the Dead	404	-	404	509
Receipt from concerts and events	-	-	-	1,020
	£12,195	£NIL	£12,195	£11,745
2(c) Investments				
Bank and deposit interest and refunds	23	-	23	18
Income from investments				
- Charifund	4,646	-	4,646	8,887
- Charibond	3,126	-	3,126	2,337
	£7,795	£NIL	£7,795	£11,242
Total income	£30,106	£400	£30,506	£31,433

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

3 EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
3(a) Raising funds				
Expenditure on Open Day	1,132	-	1,132	1,808
Cost of literature	705	-	705	710
	£1,837	£NIL	£1,837	£2,518
3(b) Charitable activities				
Grants and donations.				
The Royal Parks – monument restoration	-	-	-	60,000
Donation - concerts	800	-	800	1,585
Artist in residence	1,200	-	1,200	1,200
Bulb planting in Brompton Cemetery	-	-	-	2,133
Insurance	208	-	208	310
Cost of magazines	2,303	-	2,303	1,233
Administration:				
General administration	2,190	-	2,190	1,874
Office equipment	602	-	602	381
Website design and maintenance	1,712	-	1,712	1,052
Paypal costs	183	-	183	117
Other costs	142	-	142	75
Equipment costs	526	-	526	637
Catering costs – Coronation event	404	400	804	-
Catering costs – other events	552	-	552	231
Bank charges	254	-	254	214
Memberships & subscriptions:				
National Federation of Cemetery Friends	20	-	20	20
Royal Parks Guild	-	-	-	-
Mausolea & Monuments	36	-	36	36
ASCE	22	-	22	-
	£11,154	£400	£11,554	£71,098
3(c) Governance and other professional costs				
Independent examiner's remuneration	400	-	400	350
	£400	£NIL	£400	£350
Total expenditure	£13,391	£400	£13,791	£73,966

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

4 FIXED ASSETS

Investment assets

	Charifund – Equities Investment Fund for Charities	Charibond Charities Fixed Interest Common Investment Fund Accumulation Shares	Total Funds
	£	£	£
Market value at 1 November 2022	186,733	108,609	295,342
Purchases – dividend distributions	4,646	3,126	7,772
Disposals	-	-	-
Unrealised gains / (losses)	3,608	(1,490)	2,118
Market value at 31 October 2023	£194,987	£110,245	£305,232

These investments were valued by M&G Investments as at 31 October 2023.

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total 31 October 2023	Total 31 October 2022
	£	£	£	£
Fixed assets	305,232	-	305,232	295,342
Current assets	46,642	1,128	47,770	41,435
Current liabilities	(2,427)	-	(2,427)	(5,035)
	£349,447	£1,128	£350,575	£331,742

The restricted fund represents donations given in memory of our former President and Chairman, Arthur Tait. The fund will be used to fund the production of a leaflet on trees in the Cemetery.

6 DEBTORS

	31 October 2023	31 October 2022
	£	£
Accrued income	954	509
Other debtors	-	-
	£954	£509

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31 OCTOBER 2023

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 October 2023 £	31 October 2022 £
Deferred income:		
Subscriptions paid in advance	1,452	925
Creditors for goods and services:		
The Royal Parks - bulbs	-	1,900
Artist in Residence	600	600
Goods and services	-	1,260
Other creditors	375	350
	£2,427	£5,035

8 FUND DETAILS

	31 October 2023 £	31 October 2022 £
General Fund (unrestricted)	349,447	330,614
Restricted fund	1,128	1,128
	£350,575	£331,742

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Friends of Brompton Cemetery.

Trustees' expenses

No Trustee expenses have been incurred.

Transactions with related parties

There have been no related party transactions in the reporting period.

For part of the year ended 31 October 2022, Anita Bryan (a Committee member but not a Trustee) was our Artist in Residence and received a stipend of £600. Our new Artist in Residence is neither a Trustee nor a Committee member.

FRIENDS OF BROMPTON CEMETERY

England & Wales - Charity number 1181027

Accounts

THE FRIENDS OF BROMPTON CEMETERY
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
For the year ended
31 October 2022

Registered charity number 1181027

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

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THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Charity registration number: 1181027

Reference and Administrative details

Charity Name	The Friends of Brompton Cemetery North Lodge (East Wing), Brompton Cemetery, Old Brompton Road London SW5 9JE
Registration	The Managing Trustee is registered with the Charity Commission (registration number 1181027).
Bankers	Barclays Bank PLC Wandsworth Branch
Independent examiner	Mr John Graham Apis Consulting 51 Sunningfields Road Hendon London NW4 4RA
Trustees	The Trustees who served the CIO during the year were: Ms Elise Ormerod (Chair until 25 June 2022) Mr David Beauchamp (died 27 August 2022) Mr Mark Lemmon Mr Robert Stephenson Ms Carolyn Stubbs
Committee members	Other committee members were as follows at 31 October 2022: Ms Anita Bryan Mr Ben Millington Buck Mrs Mary Millington Buck Ms Sarah Ellis (Chair from 25 June 2022) Mrs Ann Mulcare (Deputy Chair) Mr John Plant Mr Geoffrey Richards
Treasurer	Ms Carolyn Stubbs
Secretary	Ms Carolyn Stubbs

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022 (cont.)

Report of the trustees for the year ended 31 October 2022

The Friends of Brompton Cemetery was registered as a charity (registration number 1181027) on 6 December 2018. At this time the previous charity was still operating as The Friends of Brompton Cemetery (registration number 298605). The transfer date was 31 May 2019 and, as of this date, assets were transferred to the new charity, a Charitable Incorporated Organisation ("CIO").

The trustees present the fourth report and financial statements of the CIO for the year ended 31 October 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and activities for the public benefit

Purposes of the CIO as set out in its Constitution
The Association is established to promote for the public benefit the conservation of the flora, fauna, monuments, buildings, and burial records of the Brompton Cemetery and the introduction of improvements to the Cemetery and its management so long as they are compatible with the conservation of nature.

The main activities in relation to those purposes for the public benefit
The Friends exist to help to establish Brompton Cemetery as a living model of an historic cemetery playing an active part in modern society. Our aims are to help to restore and maintain the buildings, monuments and landscape in cost-effective ways, and to enable their full use, long-term, by those with interests to which the Cemetery can respond. These include the funeral business, archives, monumental statuary, fauna and flora, education and interpretation, recreation and social activity. We want to expand public awareness and enjoyment of this wonderful "lung" in a part of London without adequate open-air recreational amenity. The aims of the Friends have been strongly reinforced by the Heritage and Big Lottery Funds grant to the Cemetery.

This Purpose has been unchanged in the Chair's Report for many years and is reinforced by the objectives agreed with The Royal Parks in the Joint Working Group to sustain the Restoration Project's legacy.

Trustee confirmation
The Trustees confirm that they have complied with the duty in section 4 of the 2006 Act to have due regard to guidance issued by the Charity Commission on public benefit.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022 (cont.)

Achievements and performance – Chair's Report

The last year saw a return to normality for the Friends of Brompton Cemetery. The lifting of restrictions in December 2021 meant we were able to resume activities, resulting in an extremely busy and productive period. It also marked the transition from our previous chair, Elise Ormerod, to myself, Sarah-Jane Ellis, in June 2022. I would like to open the Chair's Report with a special thanks to Elise for her contributions to the Friends.

Sadly, in August 2022 we lost David Beauchamp, a valued committee member, Trustee and experienced tour guide. David made a tremendous contribution to the Cemetery and the Friends over many years and will be greatly missed.

Returning after lockdown, our initial focus was on securing volunteers and planning events for the Chapel. Inevitably volunteer numbers had fallen and the challenge was to rebuild and drive forward with our recruitment programme. As a result of advertising and raising our profile, volunteer numbers have grown and continue to flourish, attracting a diverse range of new Friends. This has enabled us to extend the Information Centre opening days. Having established a successful recruitment and induction model we will continue to refine and embed.

As Friends we value our volunteers and the commitment and passion they bring. We have held a number of very successful coffee mornings providing a social forum for volunteers to share ideas, provide feedback and engage with others. Our main event, in June last year, was a wonderful Diamond Jubilee celebration, held in the Chapel. Over thirty volunteers and guests donned festive attire and toasted the late Queen Elizabeth II. Plans are well underway for a Coronation party in May 2023.

Our Membership fees have remained the same, as have membership numbers at just under 400. We plan a campaign to increase membership numbers in the coming year.

The re-opening of our splendid Chapel was cause for celebration. Our first event was a well-received exhibition by our Artist in Residence, attracting a large number of visitors over the week. The extensive programme of exhibitions in 2022 included photography by Shanette Savage: *Flora & Fauna* in July, art exhibitions by Stephen Gregson (August), Julien Charles Andre and *Three in the Chapel* (September). In addition, there were two Christmas concerts, *Music scholars in Concert* (September) and Viola recital (October). In April there was a production of *Strictly Sherlock* - a *'Don't Go into The Cellar'*. A quality performance but somewhat challenged by the acoustics. Further, the Chapel proved to be an excellent venue for life drawing workshops, community art and tea, following our tours. A highly successful programme of events attracting increasing numbers of visitors.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022 (cont.)

We continue to provide a wide range of guided tours led by our committed tour guides: Sunday general tours as well as specialist ones. These tours include *Symbols*, *Common Graves*, *Musical and Theatrical* plus *Wildflower Walks*. The catacomb tours remain extremely popular, selling out at both Open Day and Christmas events. October saw the return of *London Month of the Dead*. We have maintained the pricing and recommended donation structure, delivering excellent value for money; visitor feedback is positive. We continue to promote tours in the Information Centre, via our website and social media. Over the next year tours will be more widely available online for pre-booking/payment as well as in person on the day.

Following research into card payment options, the Committee approved the introduction of a cashless system in the Information Centre. This enabled visitors to pay by card as well as cash. Given the growth in card payment, which was accelerated by lockdown, this was a timely move. The success of this initiative was extended to include a hand-held device for use in other areas, for example, the Chapel and tours. Going forward, we plan to consider further functionality of this system, for example, stock control. We also replaced the old telephone system, upgrading to digital handsets and resolved our Wi-Fi issues.

Communication with all our stakeholders has continued to progress. Our membership magazine thrives under our new editorial team, which was formed in August 2022. We are delighted that article submissions have increased as has the range of content, thereby enabling us to increase the number of pages. The Friends magazine is now printed by a local supplier providing a flexible high-quality service. We retain a volunteer e-newsletter, keeping them abreast of our activities and plans. We have regular meetings with The Royal Parks, working together on both operational matters as well as more strategic initiatives.

Our annual Open Day returned on the 17 July 2022. In spite of the tremendously hot weather we welcomed in excess of 2,500 visitors. To accommodate an increased number of stalls and the weather conditions, the layout was re-configured. Stalls were sited down one side of the central avenue under the shade of the trees. Attractions such as the London Fire Brigade and the Birds of Prey proved very popular with families. The day was a great success – raising the profile of the Friends with the local community, as well as generating some funds. Our thanks to The Royal Parks team, who supported us, both with the planning and logistics as well as arranging activities for children with their Learning Team colleagues. We will hold our 2023 event on the **Sunday 3rd September**.

The various Friends interest groups continued to thrive. Our photography group produced an extremely high-quality colour calendar. These attractive calendars sold well despite the challenging conditions created by lockdown. We are extremely grateful to the café for selling some calendars on our behalf. You will have seen further evidence of this group's fine work in our magazine and e-newsletters.

The popularity of the gardening group continued with more volunteers joining the Wednesday afternoon sessions - supporting The Royal Parks team planting an array of bulbs and tidying the gravestones and monuments.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022 (cont.)

There has been significant restoration work undertaken on eight listed monuments: Robert Coombes, Emmeline Pankhurst, Clement family, Philip Novell, Valentine Cameron Prinsep, Elizabeth Moffat, Emily Adney Bond and Harvey Lewis. The Friends pledged £60k towards this, representing c45% of the total cost, and these monies have been paid to The Royal Parks. This was our major financial commitment. Our contribution was funded from a generous legacy we received in 2016/17. Works commenced in the summer of 2022 and will conclude in 2023.

Finally, you may have noticed the green flag flying at the south entrance to the cemetery. In June 2022, Brompton Cemetery with every London Royal Park, secured this prestigious award. The Green Flag award is an international accreditation given to publicly accessible parks and open spaces. A great accolade for our wonderful cemetery and testament to all the hard work which goes into its maintenance and upkeep. This will be reviewed again in May 2023.

Chair
Friends of Brompton Cemetery

Financial Review

Review of the financial position at the end of the year
The total value of the Friends' assets decreased from £408,804 at 31 October 2021 to £331,742 at 31 October 2022. The main reason for this fall was our donation of £60,000 to The Royal Parks for the repair of the Robert Coombes monument and other listed monuments. There was also a decrease in the value of our investments in Charifund and Charibond, managed by M&G Investments. October 2022 was a difficult period in British politics and the investments have recovered part of their value post year end.

We received a full year's subscriptions and investment income. For the first time since 2019 our activities were not significantly reduced by Covid-19 restrictions. We were able to hold an Open Day, there were guided tours, two Christmas concerts and a Sherlock event. Our income from charitable activities increased to £11,745 (2021: £3,544).

Expenditure for the full year was £73,966 (excluding the grant to TRP: £13,966; 2021: £10,159). Much of these costs related to administration and production of our magazine, but we also contributed £2,133 towards bulb planting in the Cemetery (2021: £1,115) and £1,585 for two Christmas concerts in the Chapel.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 OCTOBER 2022 (cont.)

Policy for holding reserves and why they are held
Until the former Friends' charity received a significant legacy our funds were never as much as £20,000, and we held all the money in our general bank account for use when necessary.

When the legacy of £430,000 was received in June 2016 we decided our policy would be to spend about half of it over the next few years, and to keep a balance of roughly £200,000 for use in later years. The legacy was very generously left to us in her will by Mrs Clara Waters (and a further £16,274 was received in 2017).

We see the Cemetery business as a long-term issue stretching indefinitely into the future. The Cemetery is 180 years old and we visualise it being there for at least as long into the future. Moreover working as we do in close partnership with The Royal Parks, who manage the Cemetery, while carefully maintaining our independence as a volunteer group, our position will be the stronger in influencing improvements to the Cemetery by holding significant funds.

Structure, Governance and Management

We were registered as a new charity in the name of Friends of Brompton Cemetery, charity number 1181027. This charity is a Charitable Incorporated Organisation (CIO) and was registered on 6 December 2018. The formation of the CIO was approved at the AGM of our former charity in 2018. We transferred all assets over to the new charity as of 31 May 2019.

Organisational Structure
We have a membership of about 400, about 70 active volunteers helping with the activities in which we are involved in the Cemetery, and a Committee currently with ten members responsible for managing the CIO in line with the Constitution. The volunteers work in groups according to the nature and location of their work, each group linked closely to at least one member of the Committee.

There is an Annual General Meeting, usually in May or June each year, at which existing Committee members may be reelected along with the election of any new Committee members. Any member of the CIO may stand for election and vote at the AGM.

The Committee has a Chair, a Deputy Chair, an Honorary Secretary and an Honorary Treasurer.

Within the Committee there were originally six Trustees: the Chairman, the Deputy Chair, the Honorary Secretary and Treasurer and three other Committee members. The former Chairman and life President Arthur Tait died in January 2021, his successor Elise Ormerod stepped down as Chair in June 2022 and David Beauchamp died in August 2022. We now have four Trustees, although Elise is no longer a member of the Committee.

Sarah Ellis is the new Chair and Ann Mulcare remains the Deputy Chair. In addition to the Trustees, there were seven Committee members at 31 October 2022.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 OCTOBER 2022 (cont.)

All Committee members and active volunteers do their work for the Charity and for the Cemetery unpaid. We are all volunteers and we employ no staff. Anita Bryan was appointed as our Artist in Residence and received a stipend of £600 for this role during the year (2021: £600). Our new and all future Artists in Residence will not be members of the Committee.

Trustee selection methods
Trustees volunteer for the role and are appointed after discussion with the Chair. Trustees retire from office at the AGM and are eligible for re-election. Any vacancies so arising may be filled by the decision of the members at the AGM.

The members or the Trustees may at any time decide to appoint a new Trustee, whether in place of a Trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of Trustees), or as an additional Trustee, provided that the limit specified in clause 12.3 on the number of Trustees would not as a result be exceeded. The maximum number of Trustees is 12.

Declarations
The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's Trustees:

Carolyn Stubbs

Secretary

Independent examiner's report to the trustees of the Friends of Brompton Cemetery
(Charity registration number 1181027)

I report on the accounts of the charity for the period 1st November 2021 to 31st October 2022 which are set out on pages10 to 18 of the Trustees Annual Report and Financial Statements.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated this 31st day of March 2023



John Graham
Apis Consulting
51 Sunningfields Road
London NW4 4RA

THE FRIENDS OF BROMPTON CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income and endowments					
Donations and legacies	2a	8,446	-	8,446	7,258
Charitable activities	2b	11,745	-	11,745	3,544
Investments	2c	11,242	-	11,242	10,680
Total income		31,433	-	31,433	21,482
Expenditure					
Raising funds	3a	2,518	-	2,518	2,242
Charitable activities	3b	71,098	-	71,098	7,717
Governance costs	3c	350	-	350	200
Total expenditure		73,966	-	73,966	10,159
Net income/(expenditure) from operations		(42,533)	-	(42,533)	11,323
Net gains/(losses) on investment assets		(34,529)	-	(34,529)	42,697
Net movement in funds		(77,062)	-	(77,062)	54,020
Balances brought forward at 1 November 2021 (1 November 2020)		407,676	1,128	408,804	354,784
Balances carried forward at 31 October 2022 (31 October 2021)		£330,614	£1,128	£331,742	£408,804

THE FRIENDS OF BROMPTON CEMETERY

BALANCE SHEET AT 31 OCTOBER 2022

	Note	31 October 2022	31 October 2021
		£	£
FIXED ASSETS			
Investments	4	295,342	368,647
CURRENT ASSETS			
Debtors and prepayments	6	509	335
Cash at bank and in hand:			
General account - Barclays		33,605	28,088
General account – Barclays (not yet transferred)		5,841	5,553
Account at PayPal		1,480	8,021
		41,435	41,997
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	5,035	1,840
NET CURRENT ASSETS		36,400	40,157
TOTAL NET ASSETS	5	£331,742	£408,804
FUNDS OF THE CHARITY	8		
Restricted		1,128	1,128
Unrestricted		330,614	407,676
		£331,742	£408,804

Approved by the Trustees on 5/4/2023 and signed on their behalf by:

Sarah Ellis
Chair

Carolyn Stubbs
Secretary

The notes on pages 13 to 18 form part of these accounts.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2022

1 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Income and endowments

Voluntary income, including subscriptions and donations that provide core funding or are of a general nature, are recognised when they are received.

Grants and legacies are accounted for as soon as the charity is notified of its legal entitlement and the amount due and when there is certainty of receipt.

Funds raised by the Open Day and similar events are accounted for gross.

Sales of calendars, guide books, maps and postcards are accounted for gross.

Income from investments
Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

1 ACCOUNTING POLICIES (continued)

Expenditure

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

All other expenditure is recognised when it is incurred and is accounted for gross.

Governance costs include those incurred in the governance by the Trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity.

Fixed assets

Other fixtures, fittings and equipment

Equipment is depreciated on a straight-line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the year of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Current assets

A low level of stocks, being calendars, guide books, maps and postcards, is held. These are not included in the balance sheet, as the cost is written off in the year of purchase. The chair estimated the value of stock as at 31 October 2022 as £2,500 (31 October 2021: £2,500).

Amounts owing to the charity at 31 October 2022 (31 October 2021) are shown as debtors less provision for amounts that may prove uncollectible.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2022

2 INCOME AND ENDOWMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2022	2021
	£	£	£	£
2(a) Donations and legacies				
Subscriptions	3,913	-	3,913	2,909
Donations	3,533	-	3,533	3,221
Donations – in memoriam	-	-	-	1,128
Legacy	1,000	-	1,000	-
	£8,446	£NIL	£8,446	£7,258
2(b) Charitable activities				
Receipts from Open Day	2,860	-	2,860	-
Sale of literature and postcards	1,521	-	1,521	352
Sale of calendars	1,129	-	1,129	1,946
Receipts from guided tours	4,706	-	4,706	911
Receipt from London Month of the Dead	509	-	509	335
Receipt from concerts and events	1,020	-	1,020	-
	£11,745	£NIL	£11,745	£3,544
2(c) Investments				
Bank and deposit interest and refunds	18	-	18	21
Income from investments				
- Charifund	8,887	-	8,887	7,625
- Charibond	2,337	-	2,337	3,034
	£11,242	£NIL	£11,242	£10,680
Total income	£31,433	£NIL	£31,433	£21,482

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2022

3 EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
3(a) Raising funds				
Expenditure on Open Day	1,808	-	1,808	-
Cost of literature	710	-	710	-
Cost of calendars	-	-	-	2,242
	£2,518	£NIL	£2,518	£2,242
3(b) Charitable activities				
Grants and donations:				
The Royal Parks – monument restoration	60,000	-	60,000	-
Donation - concerts	1,585	-	1,585	-
Artist in residence	1,200	-	1,200	600
Bulb planting in Brompton Cemetery	2,133	-	2,133	1,115
Insurance	310	-	310	307
Cost of magazines	1,233	-	1,233	1,146
Administration:				
General administration	1,874	-	1,874	2,381
Office equipment	381	-	381	597
Website design and maintenance	1,052	-	1,052	497
Paypal costs	117	-	117	213
Other costs	75	-	75	173
Equipment costs	637	-	637	368
Catering costs	231	-	231	45
Bank charges	214	-	214	219
Memberships & subscriptions:				
National Federation of Cemetery Friends	20	-	20	20
Royal Parks Guild	-	-	-	-
Mausolea & Monuments	36	-	36	36
ASCE	-	-	-	-
	£71,098	£NIL	£71,098	£7,717
3(c) Governance and other professional costs				
Independent examiner's remuneration	350	-	350	200
	£350	£NIL	£350	£200
Total expenditure	£73,966	£NIL	£73,966	£10,159

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2022

4 FIXED ASSETS

Investment assets

	Charifund – Equities Investment Fund for Charities	Charibond Charities Fixed Interest Common Investment Fund Accumulation Shares	Total Funds
	£	£	£
Market value at 1 November 2021	196,727	171,920	368,647
Purchases – dividend distributions	8,887	2,337	11,224
Disposals	-	(50,000)	(50,000)
Unrealised gains / (losses)	(18,881)	(15,648)	(34,529)
Market value at 31 October 2022	£186,733	£108,609	£295,342

These investments were valued by M&G Investments as at 31 October 2022.

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total 31 October 2022	Total 31 October 2021
	£	£	£	£
Fixed assets	295,342	-	295,342	368,647
Current assets	40,307	1,128	41,435	41,997
Current liabilities	(5,035)	-	(5,035)	(1,840)
	£330,614	£1,128	£331,742	£408,804

The restricted fund represents donations given in memory of our former President and Chairman, Arthur Tait. The fund will be used to fund the production of a leaflet on trees in the Cemetery.

6 DEBTORS

	31 October 2022	31 October 2021
	£	£
Accrued income	509	335
Other debtors	-	-
	£509	£335

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 October 2022 £	31 October 2021 £
Deferred income:		
Subscriptions paid in advance	925	1,140
Creditors for goods and services:		
The Royal Parks - bulbs	1,900	-
Artist in Residence	600	-
Goods and services	1,260	-
Other creditors	350	700
	£5,035	£1,840

8 FUND DETAILS

	31 October 2022 £	31 October 2021 £
General Fund (unrestricted)	330,614	407,676
Restricted fund	1,128	1,128
	£331,742	£408,804

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

None of the Trustees have been paid any remuneration or received any other benefits from an employment with the Friends of Brompton Cemetery.

Trustees' expenses

No Trustee expenses have been incurred.

Transactions with related parties

There have been no related party transactions in the reporting period.

For the first part of the year, Anita Bryan (a Committee member but not a Trustee) was our Artist in Residence and received a stipend of £600 (2021: £600). Our new Artist in Residence is neither a Trustee nor a Committee member.

FRIENDS OF BROMPTON CEMETERY

England & Wales - Charity number 1181027

Accounts



THE FRIENDS OF BROMPTON CEMETERY
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
For the year ended
31 October 2021

Registered charity number 1181027

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

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THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021

Charity registration number: 1181027

Reference and Administrative details

Charity Name	The Friends of Brompton Cemetery North Lodge (East Wing), Brompton Cemetery, Old Brompton Road London SW5 9JE
Registration	The Managing Trustee is registered with the Charity Commission (registration number 1181027).
Bankers	Barclays Bank PLC Wandsworth Branch
Independent examiner	Mr John Graham Apis Consulting 51 Sunningfields Road Hendon London NW4 4RA
Trustees	The Trustees who served the CIO during the year were: Mr Arthur Tait (President) (died 13 January 2021) Ms Elise Ormerod (Chair) Mr David Beauchamp Mr Mark Lemmon Mr Robert Stephenson Ms Carolyn Stubbs
Committee members	Other committee members were as follows at 31 October 2021: Ms Anita Bryan Mr Ben Millington Buck Mrs Mary Millington Buck Ms Sarah Ellis Mr Peter Matthews (Magazine Editor) (died 16 March 2021) Mrs Ann Mulcare (Deputy Chair) Mr John Plant Mr Geoffrey Richards
Treasurer	Ms Carolyn Stubbs
Secretary	Ms Carolyn Stubbs

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021 (cont.)

Report of the trustees for the year ended 31 October 2021

The Friends of Brompton Cemetery was registered as a charity (registration number 1181027) on 6 December 2018. At this time the previous charity was still operating as The Friends of Brompton Cemetery (registration number 298605). The transfer date was 31 May 2019 and, as of this date, assets were transferred to the new charity, a Charitable Incorporated Organisation ("CIO").

The trustees present their third report and financial statements of the CIO for the year ended 31 October 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and activities for the public benefit

Purposes of the CIO as set out in its Constitution
The Association is established to promote for the public benefit the conservation of the flora, fauna, monuments, buildings, and burial records of the Brompton Cemetery and the introduction of improvements to the Cemetery and its management so long as they are compatible with the conservation of nature.

The main activities in relation to those purposes for the public benefit
The Friends exist to help to establish Brompton Cemetery as a living model of an historic cemetery playing an active part in modern society. Our aims are to help to restore and maintain the buildings, monuments and landscape in cost-effective ways, and to enable their full use, long-term, by those with interests to which the Cemetery can respond. These include the funeral business, archives, monumental statuary, fauna and flora, education and interpretation, recreation and social activity. We want to expand public awareness and enjoyment of this wonderful "lung" in a part of London without adequate open-air recreational amenity. The aims of the Friends have been strongly reinforced by the Heritage and Big Lottery Funds grant to the Cemetery.

This Purpose has been unchanged in the Chair's Report for many years and is reinforced by the objectives agreed with The Royal Parks in the Joint Working Group to sustain the Restoration Project's legacy.

Trustee confirmation
The trustees confirm that they have complied with the duty in section 4 of the 2006 Act to have due regard to guidance issued by the Charity Commission on public benefit.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021 (cont.)

Achievements and performance – Chair's Report

It has been a very busy year, even though we spent most of it under some form of Covid restrictions.

The committee considered a number of policies as were required by HMRC and the Charity Commission. We also had three AGM's in this period in order to put the old charity to bed and fully establish the new Charitable Incorporated Organisation. (CIO). These were well attended, although held over Zoom.

The beginning of 2021 was a very sad time for the Friends, as we lost our longstanding and cherished former Chairman of 23 years Arthur Tait in January of 2021, and in quick succession lost our Editor Peter Matthews in March of 2021. The Royal Parks (TRP) very kindly planted a lime tree on the main avenue which was dedicated to Arthur. Within the constraints of Covid we could only have a limited attendance to see Ann Tait do the official planting of the tree.

Our Membership fees have remained the same, as have our numbers of members at just under 400. We would hope that we shall increase these numbers once we fully return to pre-Covid levels of activity. During this period we had a number of new applications to volunteer. Some of these Friends were inducted at a joyful occasion in October. This was held in the chapel and was very successful. We finally introduced a cashless system for use in the Information Centre and with some planning, in the chapel. This is a great asset to the Friends, as many people seem to have abandoned the use of cash. We also replaced the old telephone system and sorted out our Wi-Fi.

As a result of Covid we had to review all our Risk Assessments in line with the Government's and TRP's policies. Not surprisingly, this required a great deal of work to ensure that we were offering a safe space to visitors and volunteers alike, although we were unable to operate normally in the Information Centre before September, 2021. We also held a very useful research workshop which was put on by a historian. All attending this online session received a very helpful "research toolkit" to aid in future research.

Our photography group produced high quality calendars which were attractive and sold well, despite the difficulties that arose in publicising and selling them because of Covid. The café very kindly sold some for us. You will have seen evidence of this group's fine work in our magazine and e-newsletters.

Once we were able to use the chapel again, our first event was a well-received exhibition by our Artist in Residence, and this attracted a large number of visitors over the week. Thus showcasing the wonderful space that is within the chapel.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021 (cont.)

In keeping with our desire to use our income to support the upkeep of the cemetery, the committee agreed that it would in the coming year donate £60,000 to the repair of the Robert Coombes monument and any remaining monies to be used by TRP in the repair/restoration of listed monuments. Our finance group has held a steady hand on the tiller and managed our investments well.

The gardening group continued to work for much of the time, and evidence of their hard work was clearly shown in a fine display of bulbs in the spring. The Group is now returning to full strength and we have continued to contribute to the cost of these bulbs. In keeping with the TRP policy of biodiversity which might lessen the effects of climate change, we are being very careful about our planting and we finished the last of the epicormic growth on the main avenue and moved on to pruning the privet bushes. We planted yellow rattle and this has been one of the most successful projects we have undertaken, increasing the diversity of plant life in the meadow areas on the west side and hence insects and birds too. This will be an ongoing project for future years.

We started our cemetery tours again, at first with reduced numbers and now we are meeting without any restrictions on numbers. We are also adding to the number of specialist tours and have recruited some new tour guides.

Our Open Day event will take place in July of this year, and we hope that it will signal to the world that we are now fully resuming our activities and will soon return to our pre-Covid levels of activity.

We supported a Duke of Edinburgh Silver Award student, and are helping with a local "Social Prescribing" project. We objected to a planning application for the development of high-density housing on the Brompton Road, however although, contrary to the original application, the development is going ahead.

We supported the TRP initiatives on "Leave no Trace" and "Help Nature Thrive" and hope that this has made our visitors more thoughtful when using the cemetery. During this period we have worked very closely with TRP and the results of our collaboration are very clear to see, and I must personally thank them for their support while I was in the chair.

The appointment of a new Chair was delayed, but in June, 2022 Sarah Ellis will, at the AGM succeed Elise Ormerod in the role.

My thanks to the Committee Members and Volunteers, in particular to the Vice Chair Ann Mulcare and all the Volunteers who have helped to make a difficult year a productive and enjoyable year and a pleasure to have been able to serve our members.

Elise Ormerod

Chairman
Friends of Brompton Cemetery

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021 (cont.)

Financial Review

Review of the financial position at the end of the year
The total value of the Friends' assets increased from £354,784 at 31 October 2020 to £408,804 at 31 October 2021. This was due to an increase in the value of our investment in Charifund, managed by M&G Investments. After the announcement of successful vaccine trials in late 2020, the value of our Charifund investment increased from £141,677 at 31 October 2020 to £196,727 at 31 October 2021, thus fully making up the previous fall in value of our assets.

We received a full year's subscriptions and investment income. However, as in 2020, our activities were considerably reduced due to Covid-19 restrictions. We were unable to hold an Open Day, there were limited guided tours and no lectures. Our income from charitable activities was limited to £3,544 (2020: £3,316).

Expenditure for the full year was £10,159 (2020: £13,899). Much of these costs related to administration and production of our magazine, but we also contributed £1,115 towards bulb planting in the Cemetery and £2,242 for the printing of a calendar for 2022.

Policy for holding reserves and why they are held
Until the former Friends' charity received a significant legacy our funds were never as much as £20,000, and we held all the money in our general bank account for use when necessary.

When the legacy of £430,000 was received in June 2016 we decided our policy would be to spend about half of it over the next few years, and to keep a balance of roughly £200,000 for use in later years. The legacy was very generously left to us in her will by Mrs Clara Waters (and a further £16,274 was received in 2017).

We see the Cemetery business as a long-term issue stretching indefinitely into the future. The Cemetery is 180 years old and we visualise it being there for at least as long into the future. Moreover working as we do in close partnership with The Royal Parks, who manage the Cemetery, while carefully maintaining our independence as a volunteer group, our position will be the stronger in influencing improvements to the Cemetery by holding significant funds.

Decisions about investing and spending the legacy money are managed by a sub-group of the Committee, the members currently being the Chair and four other Committee members, who agree decisions with The Royal Parks. The meetings are formal and minutes are taken. Decisions are reported to the full Committee, and if there is controversy or difficulty in agreeing a decision the matter is referred to the full Committee.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 OCTOBER 2021 (cont.)

Structure, Governance and Management

We were registered as a new charity in the name of Friends of Brompton Cemetery, charity number 1181027. This charity is a Charitable Incorporated Organisation (CIO) and was registered on 6 December 2018. The formation of the CIO was approved at the AGM of our former charity in 2018. We transferred all assets over to the new charity as of 31 May 2019.

Organisational Structure

We have a membership of about 400, about 70 active volunteers helping with the activities in which we are involved in the Cemetery, and a Committee currently with 12 members responsible for managing the CIO in line with the Constitution. The volunteers work in groups according to the nature and location of their work, each group linked closely to at least one member of the Committee.

There is an Annual General Meeting, usually in May or June each year, at which existing Committee members may be reelected along with the election of any new Committee members. Any member of the CIO may stand for election and vote at the AGM.

The Committee has a Chair, a Deputy Chair, an Honorary Secretary and an Honorary Treasurer.

Within the Committee there were six trustees, originally the Chairman, the Deputy Chair, the Honorary Secretary and Treasurer and three other Committee members. The Chairman Arthur Tait stepped down as of August 2020 but remained a trustee. Elise Ormerod became the new Chair and Ann Mulcare the new Deputy Chair. Arthur Tait was confirmed as the charity's President for Life at the closing AGM of the former charity on 10 December 2020. We are very sad to report that Arthur died in January 2021. There are now five trustees.

In addition to the trustees, there were seven Committee members at 31 October 2021. We are also sad to report the death of Peter Matthews, our Magazine editor on 16 March 2021.

All Committee members and active volunteers do their work for the Charity and for the Cemetery unpaid. We are all volunteers and we employ no staff. Anita Bryan was appointed as our Artist in Residence and received a stipend of £600 for this role during the year. Future Artists in Residence will not be members of the Committee.

Trustee selection methods

Trustees volunteer for the role and are appointed after discussion with the Chair. Trustees retire from office at the AGM and are eligible for re-election. Any vacancies so arising may be filled by the decision of the members at the AGM.

The members or the trustees may at any time decide to appoint a new trustee, whether in place of a trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of Trustees), or as an additional trustee, provided that the limit specified in clause 12.3 on the number of trustees would not as a result be exceeded. The maximum number of trustees is 12.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 OCTOBER 2021 (cont.)

Declarations
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:



Elise Ormerod
Chair

Date: 17 May 22

Independent examiner's report to the trustees of the Friends of Brompton Cemetery
(Charity registration number 1181027)

I report on the accounts of the charity for the period 1st November 2020 to 31st October 2021 which are set out on pages 11 to 18 of the Trustees Annual Report and Financial Statements.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated this 21st Day of May 2022



John Graham
51 Sunningfields Road
London NW4 4RA

THE FRIENDS OF BROMPTON CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income and endowments					
Donations and legacies	2a	6,130	1,128	7,258	6,897
Charitable activities	2b	3,544	-	3,544	3,316
Investments	2c	10,680	-	10,680	13,422
Total income		20,354	1,128	21,482	23,635
Expenditure					
Raising funds	3a	2,242	-	2,242	2,402
Charitable activities	3b	7,717	-	7,717	10,207
Governance costs	3c	200	-	200	1,290
Total expenditure		10,159	-	10,159	13,899
Net income/(expenditure) from operations		10,195	1,128	11,323	9,736
Net gains/(losses) on investment assets		42,697	-	42,697	(48,760)
Net movement in funds		52,892	1,128	54,020	(39,024)
Balances brought forward at 1 November 2020 (1 November 2019)		354,784	-	354,784	393,808
Balances carried forward at 31 October 2021 (31 October 2020)		£407,676	£1,128	£408,804	£354,784

THE FRIENDS OF BROMPTON CEMETERY

BALANCE SHEET AT 31 OCTOBER 2021

	Note	31 October 2021	31 October 2020
		£	£
FIXED ASSETS			
Investments	4	368,647	315,291
CURRENT ASSETS			
Debtors and prepayments	6	335	-
Cash at bank and in hand:			
General account - Barclays		28,088	32,386
General account – Barclays (not yet transferred)		5,553	4,592
Account at PayPal		8,021	3,266
		41,997	40,244
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	1,840	750
NET CURRENT ASSETS		40,157	39,494
TOTAL NET ASSETS	5	£408,804	£354,785
FUNDS OF THE CHARITY	8		
Restricted		1,128	-
Unrestricted		407,676	354,785
		£408,804	£354,785

Approved by the Trustees on 17 May 2022 and signed on their behalf by:





Elise Ormerod
Chair

Carolyn Stubbs
Secretary

The notes on pages 13 to 18 form part of these accounts.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

1 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Income and endowments

Voluntary income, including subscriptions and donations that provide core funding or are of a general nature, are recognised when they are received.

Grants and legacies are accounted for as soon as the charity is notified of its legal entitlement and the amount due and when there is certainty of receipt.

Funds raised by the Open Day and similar events are accounted for gross.

Sales of calendars, guide books, maps and postcards are accounted for gross.

Income from investments
Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 ACCOUNTING POLICIES (continued)

Expenditure

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

All other expenditure is recognised when it is incurred and is accounted for gross.

Governance costs include those incurred in the governance by the Trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity.

Fixed assets

Other fixtures, fittings and equipment

Equipment is depreciated on a straight-line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the year of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Current assets

A low level of stocks, being calendars, guide books, maps and postcards, is held. These are not included in the balance sheet, as the cost is written off in the year of purchase. The chair estimated the value of stock as at 31 October 2021 as £2,500 (31 October 2020: £2,500).

Amounts owing to the charity at 31 October 2021 (31 October 2020) are shown as debtors less provision for amounts that may prove uncollectible.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2021

2 INCOME AND ENDOWMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
2(a) Donations and legacies				
Subscriptions	2,909	-	2,909	3,952
Donations	3,221	-	3,221	2,084
Donations – in memoriam	-	1,128	1,128	861
	£6,130	£1,128	£7,258	£6,897
2(b) Charitable activities				
Receipts from Open Day	-	-	-	-
Sale of literature and postcards	352	-	352	1,408
Sale of calendars	1,946	-	1,946	799
Receipts from guided tours	911	-	911	321
Receipt from London Month of the Dead	335	-	335	-
Receipt from concert	-	-	-	500
Receipt from The Royal Parks towards volunteers	-	-	-	288
	£3,544	£NIL	£3,544	£3,316
2(c) Investments				
Bank and deposit interest and refunds	21	-	21	131
Income from investments				
- Charifund	7,625	-	7,625	9,420
- Charibond	3,034	-	3,034	3,871
	£10,680	£NIL	£10,680	£13,422
Total income	£20,354	£1,128	£21,482	£23,635

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2021

3 EXPENDITURE

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
3(a) Raising funds				
Expenditure on Open Day	-	-	-	-
Cost of literature	-	-	-	160
Cost of calendars	2,242	-	2,242	2,242
	£2,242	£NIL	£2,242	£2,402
3(b) Charitable activities				
Grants and donations:				
Donation - concerts	-	-	-	-
Artist in residence	600	-	600	-
Bulb planting in Brompton Cemetery	1,115	-	1,115	1,925
Guided tour	-	-	-	250
Insurance	307	-	307	271
Cost of magazines	1,146	-	1,146	2,206
Cost of research	-	-	-	98
Farewell present to Chairman	-	-	-	1,072
Administration:				
General administration	2,381	-	2,381	2,428
Office equipment	597	-	597	-
Website design and maintenance	497	-	497	752
Paypal costs	213	-	213	84
Other costs	173	-	173	-
Equipment costs	368	-	368	160
Catering costs	45	-	45	790
Bank charges	219	-	219	83
Memberships & subscriptions:				
National Federation of Cemetery Friends	20	-	20	20
Royal Parks Guild	-	-	-	10
Mausolea & Monuments	36	-	36	36
ASCE	-	-	-	22
	£7,717	£NIL	£7,717	£10,207
3(c) Governance and other professional costs				
Legal costs regarding incorporation	-	-	-	990
Independent examiner's remuneration	200	-	200	300
	£200	£NIL	£200	£1,290
Total expenditure	£10,159	£NIL	£10,159	£13,899

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2021

4 FIXED ASSETS

Investment assets

	Charifund – Equities Investment Fund for Charities	Charibond Charities Fixed Interest Common Investment Fund Accumulation Shares	Total Funds
	£	£	£
Market value at 1 November 2020	141,677	173,614	315,291
Purchases – dividend distributions	7,625	3,034	10,659
Disposals	-	-	-
Unrealised gains / (losses)	47,425	(4,728)	42,697
Market value at 31 October 2021	£196,727	£171,920	£368,647

These investments were valued by M&G Investments as at 31 October 2021.

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total 31 October 2021	Total 31 October 2020
	£	£	£	£
Fixed assets	368,647	-	368,647	315,291
Current assets	40,869	1,128	41,997	40,244
Current liabilities	(1,840)	-	(1,840)	(750)
	£407,676	£1,128	£408,804	£354,785

The restricted fund represents donations given in memory of our former President and Chairman, Arthur Tait. The fund will be used to fund the production of a book on trees in the Cemetery.

6 DEBTORS

	31 October 2021	31 October 2020
	£	£
Accrued income	335	-
Other debtors	-	-
	£335	£NIL

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2021

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 October 2021 £	31 October 2020 £
Deferred income:		
Subscription paid in advance	1,140	-
Creditors for goods and services:		
Goods and services	-	-
Other creditors	700	750
	£1,840	£750

8 FUND DETAILS

	31 October 2021 £	31 October 2020 £
General Fund (unrestricted)	407,676	354,785
Restricted fund	1,128	-
	£408,804	£345,785

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits
None of the trustees have been paid any remuneration or received any other benefits from an employment with The Friends of Brompton Cemetery.

Trustees' expenses
No trustee expenses have been incurred.

Transactions with related parties
There have been no related party transactions in the reporting period.

During the year, Anita Bryan (a Committee member but not a trustee) was our Artist in Residence and received a stipend of £600.

FRIENDS OF BROMPTON CEMETERY

England & Wales - Charity number 1181027

Accounts

THE FRIENDS OF BROMPTON CEMETERY
(Charitable Incorporated Organisation)

TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
For the year ended
31 October 2020

Registered charity number 1181027

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

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THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020

Charity registration number: 1181027

Reference and Administrative details

Charity Name	The Friends of Brompton Cemetery North Lodge (East Wing), Brompton Cemetery, Old Brompton Road London SW5 9JE
Registration	The Managing Trustee is registered with the Charity Commission (registration number 1181027).
Bankers	Barclays Bank PLC Wandsworth Branch
Independent examiner	Mr John Graham Apis Consulting 51 Sunningfields Road Hendon London NW4 4RA
Trustees	The Trustees who served the CIO during the year were: Mr Arthur Tait (Chairman) (retired as Chairman 1 August 2020) Ms Elise Ormerod (Deputy Chair) (Chair from 1 August 2020) Mr David Beauchamp Mr Mark Lemmon Mr Robert Stephenson Ms Carolyn Stubbs
Committee members	Other committee members were as follows at 31 October 2020: Mr Ben Millington Buck Mrs Mary Millington Buck Ms Susie Costard Ms Signe Hoffos Mr Peter Matthews Mrs Ann Mulcare (Deputy Chair from 1 August 20 Mr John Plant
Treasurer	Ms Carolyn Stubbs
Secretary	Ms Carolyn Stubbs

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020 (cont.)

Report of the trustees for the year ended 31 October 2020

The Friends of Brompton Cemetery was registered as a charity (registration number 1181027) on 6 December 2018. At this time the previous charity was still operating as The Friends of Brompton Cemetery (registration number 298605). The transfer date was 31 May 2019 and, as of this date, assets were transferred to the new charity, a Charitable Incorporated Organisation ("CIO").

The trustees present their second report and financial statements of the CIO for the year ended 31 October 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

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This Purpose has been unchanged in the Chair's Report for many years and is reinforced by the objectives agreed with The Royal Parks in the Joint Working Group to sustain the Restoration Project's legacy.

Trustee confirmation
The trustees confirm that they have complied with the duty in section 4 of the 2006 Act to have due regard to guidance issued by the Charity Commission on public benefit.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020 (cont.)

Achievements and performance – Chair's Report

We entered 2020 with gusto and high hopes for what the spring would bring. However, as we all know, our activities had to cease with the onset of the Coronavirus early in the year.

We reached an agreement with The Royal Parks to be involved in the legacy planning and monitoring of the work from the legacy of the NHLF grant.

2020 was a strange year, in which we can only talk of our noble intentions for the year which had to be shelved or put on hold. We had a thriving group of volunteers and were hoping to build this up to 150 regulars who would, hopefully have been able to staff the information centre on a daily basis.

We had been working with TRP to contribute to the repair of certain monuments and our longstanding Chairman Arthur Tait stood down and was elected President of the FOBC.

Although we could not carry our usual activities we, later in the year, worked behind the scenes to get the North Lodge ready for the return of our visitors and volunteers. All the Risk Assessments were updated and cleared with The Royal Parks. An important development was the tremendous work that was done and is still being done on the introduction of a cashless system for use in the Information Centre. The number of people who seldom or no longer use cash, had been growing, but with the onset of Covid it would seem that most people expect to pay using cards. It has been an arduous process and the money laundering legislation makes any financial projects very longwinded indeed.

During the year the cemetery continued to provide calm and sustenance to visitors and was widely used by the community, many of whom were not very local. The staff of TRP continued to keep the place beautiful and we were able to see the results of our bulb planting as they bloomed in their full glory.

Surprisingly, we have a number of prospective volunteers who would like to join us, and we hope that the long wait for a meeting has not dampened their enthusiasm to contribute to the work that we do in maintaining the cemetery. We also hope that we shall not have lost many of our regulars after a year of inactivity.

Despite the volatility of the financial markets we have managed to maintain a reasonable sum with our investments with M&G. We have largely retained our membership, although renewals at the end of the year were slow. However we do hope that with the reinstatement of our freedoms some of our past members will again renew their membership.

It is pleasing to note that our social media presence has continued unabated and that we have a number of followers and adherents who also add their own photographs of the beautiful cemetery.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2020 (cont.)

For the first time our photography group produced a very well received calendar for 2021. The photographs of Brompton Cemetery were magnificent and we shall be producing another calendar for 2022.

We all hope that we shall soon return to pre-Covid levels of activity once normality returns. We have continued to work closely with TRP to do what we can in the interests of our Volunteers, Visitors and the Cemetery.

Again my thanks to the committee and the Royal Parks for their continued support

Financial Review

Review of the financial position at the end of the year
The total value of the Friends' assets reduced from £393,808 at 31 October 2019 to £354,784 at 31 October 2020. This was due to a fall in the value of our investment in Charifund, managed by M&G Investments. After the announcement of successful vaccine trials in late 2020, the value of our Charifund investment increased from £141,677 at 31 October 2020 to £182,529 at 31 March 2021, thus fully making up the fall in value of our assets.

The CIO was operating for the full twelve months of the accounting period, compared with the previous year when only five months of activities were included (the CIO was dormant from 6 December 2018 to 31 May 2019 and the results from this period were included in the closing accounts of the old charity). We thus received a full year's subscriptions and investment income. However, our activities were considerably reduced due to Covid-19 restrictions. We were unable to hold an Open Day or to host "Month of the Dead", there were very few guided tours and no lectures. Our income from charitable activities thus fell to £3,316 (2019: £10,543).

Expenditure for the full year was £13,899 (2019: £8,527). Much of these costs related to administration and production of our magazine, but we also contributed £1,925 towards bulb planting in the Cemetery and £2,242 for the printing of a calendar for 2021.

Policy for holding reserves and why they are held
Until the former Friends' charity received a significant legacy our funds were never as much as £20,000, and we held all the money in our general bank account for use when necessary.

When the legacy of £430,000 was received in June 2016 we decided our policy would be to spend about half of it over the next few years, and to keep a balance of roughly £200,000 for use in later years. The legacy was very generously left to us in her will by Mrs Clara Waters (and a further £16,274 was received in 2017).

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2020 (cont.)

We see the Cemetery business as a long-term issue stretching indefinitely into the future. The Cemetery is 180 years old and we visualise it being there for at least as long into the future. Moreover working as we do in close partnership with The Royal Parks, who manage the Cemetery, while carefully maintaining our independence as a volunteer group, our position will be the stronger in influencing improvements to the Cemetery by holding significant funds.

Decisions about investing and spending the legacy money are managed by a sub-group of the Committee, the members currently being the Chair and four other Committee members, who agree decisions with The Royal Parks. The meetings are formal and minutes are taken. Decisions are reported to the full Committee, and if there is controversy or difficulty in agreeing a decision the matter is referred to the full Committee.

Structure, Governance and Management

We were registered as a new charity in the name of Friends of Brompton Cemetery, charity number 1181027. This charity is a Charitable Incorporated Organisation (CIO) and was registered on 6 December 2018. The formation of the CIO was approved at the AGM of our former charity in 2018. We transferred all assets over to the new charity as of 31 May 2019.

Organisational Structure
We have a membership of about 500, about 70 active volunteers helping with the activities in which we are involved in the Cemetery, and a Committee currently with 12 members responsible for managing the CIO in line with the Constitution. The volunteers work in groups according to the nature and location of their work, each group linked closely to at least one member of the Committee.

There is an Annual General Meeting, usually in May or June each year, at which existing Committee members may be reelected along with the election of any new Committee members. Any member of the CIO may stand for election and vote at the AGM.

The Committee has a Chair, a Deputy Chair, an Honorary Secretary and an Honorary Treasurer.

Within the Committee there were six trustees, originally the Chairman, the Deputy Chair, the Honorary Secretary and Treasurer and three other Committee members. The Chairman stepped down as of August 2020 but remained a trustee. Elise Ormerod became the new Chair and Ann Mulcare the new Deputy Chair. Arthur Tait was confirmed as the charity's President for Life at the closing AGM of the former charity on 10 December 2020. We are very sad to report that Arthur died in January 2021 and we hope to be able to celebrate his life when Covid-19 restrictions permit.

All Committee members and active volunteers do their work for the Charity and for the Cemetery unpaid. We are all volunteers and we employ no staff.

THE FRIENDS OF BROMPTON CEMETERY

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 OCTOBER 2020 (cont.)

Trustee selection methods
Trustees volunteer for the role and are appointed after discussion with the Chair. Trustees retire from office at the AGM and are eligible for re-election. Any vacancies so arising may be filled by the decision of the members at the AGM.

The members or the trustees may at any time decide to appoint a new trustee, whether in place of a trustee who has retired or been removed in accordance with clause 15 of the Constitution (Retirement and removal of Trustees), or as an additional trustee, provided that the limit specified in clause 12.3 on the number of trustees would not as a result be exceeded. The maximum number of trustees is 12.

Declarations
The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:



Elise Ormerod
Chair

Date: 3 June 21

Independent examiner's report to the trustees of the Friends of Brompton Cemetery
(Charity registration number 1181027)

I report on the accounts of the charity for the period 1st November 2019 to 31st October 2020 which are set out on pages 10 to 17 of the Trustees Annual Report and Financial Statements.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Dated this 14th Day of June 2021

John Graham
51 Sunningfields Road
London NW4 4RA

THE FRIENDS OF BROMPTON CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2020

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020 (12 months)	Total Funds 2019 (11 months from 6 December 2018)
		£	£	£	£
Income and endowments					
Transfer of assets from former charity	2a	-	-	-	376,866
Donations and legacies	2a	6,897	-	6,897	2,682
Charitable activities	2b	3,316	-	3,316	10,543
Investments	2c	13,422	-	13,422	3,157
Total income		23,635	-	23,635	393,248
Expenditure					
Raising funds	3a	2,402	-	2,402	4,088
Charitable activities	3b	10,207	-	10,207	2,744
Governance costs	3c	1,290	-	1,290	1,695
Total expenditure		13,899	-	13,899	8,527
Net income/(expenditure) from operations		9,736	-	9,736	384,721
Net gains/(losses) on investment assets		(48,760)	-	(48,760)	9,087
Net movement in funds		(39,024)	-	(39,024)	393,808
Balances brought forward at 1 November 2019 (6 December 2018)		393,808	-	393,808	-
Balances carried forward at 31 October 2020 (31 October 2019)		£354,784	£NIL	£354,784	£393,808

THE FRIENDS OF BROMPTON CEMETERY

BALANCE SHEET AT 31 OCTOBER 2020

	Note	31 October 2020	31 October 2019
		£	£
FIXED ASSETS			
Investments	4	315,291	350,760
CURRENT ASSETS			
Debtors and prepayments	6	-	3,760
Cash at bank and in hand:			
General account - Barclays		32,386	16,711
General account – Barclays (not yet transferred)		4,592	21,645
Account at PayPal		3,266	1,682
		40,244	43,798
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	750	750
NET CURRENT ASSETS		39,494	43,048
TOTAL NET ASSETS	5	£354,785	£393,808
FUNDS OF THE CHARITY	8		
Restricted		-	-
Unrestricted		354,785	393,808
		£354,785	£393,808

Approved by the Trustees on 3 June 2021 and signed on their behalf by:

Elise Ormerod
Chair

Carolyn Stubbs
Secretary

The notes on pages 12 to 17 form part of these accounts.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2020

1 ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Funds

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for a particular area or for specific purposes, the use of which is restricted to that area or purpose and the restriction means that the funds can only be used for specific projects or activities.

Income and endowments

Voluntary income, including subscriptions and donations that provide core funding or are of a general nature, are recognised when they are received.

Grants and legacies are accounted for as soon as the charity is notified of its legal entitlement and the amount due and when there is certainty of receipt.

Funds raised by the Open Day and similar events are accounted for gross.

Sales of calendars, guide books, maps and postcards are accounted for gross.

Income from investments
Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 31 OCTOBER 2020

1 ACCOUNTING POLICIES (continued)

Expenditure

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants
Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the charity.

All other expenditure is recognised when it is incurred and is accounted for gross.

Governance costs include those incurred in the governance by the Trustees of the charity's assets and are primarily associated with constitutional and statutory requirements of operating the charity.

Fixed assets

Other fixtures, fittings and equipment

Equipment is depreciated on a straight-line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments

Investments are included at market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the year of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

Current assets

A low level of stocks, being calendars, guide books, maps and postcards, is held. These are not included in the balance sheet, as the cost is written off in the year of purchase. The chair estimated the value of stock as at 31 October 2020 as £2,500 (31 October 2019: £500).

Amounts owing to the charity at 31 October 2020 (31 October 2019) are shown as debtors less provision for amounts that may prove uncollectible.

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2020

2 INCOME AND ENDOWMENTS

	Unrestricted Funds	Restricted Funds	Total Funds 2020 (12 months)	Total Funds 2019 (11 months)
	£	£	£	£
2(a) Donations and legacies				
Transfer of assets from former charity	-	-	-	376,866
Subscriptions	3,952	-	3,952	2,682
Donations	2,084	-	2,084	-
Donations – in memoriam	861	-	861	-
	£6,897	£NIL	£6,897	£379,548
2(b) Charitable activities				
Receipts from Open Day	-	-	-	2,582
Sale of literature and postcards	1,408	-	1,408	217
Sale of calendars	799	-	799	-
Receipts from guided tours	321	-	321	3,720
Receipt from lectures	-	-	-	410
Receipt from London Month of the Dead	-	-	-	3,614
Receipt from concert	500	-	500	-
Receipt from The Royal Parks towards volunteers	288	-	288	-
	£3,316	£NIL	£3,316	£10,543
2(c) Investments				
Bank and deposit interest and refunds	131	-	131	-
Income from investments				
- Charifund	9,420	-	9,420	2,216
- Charibond	3,871	-	3,871	941
	£13,422	£NIL	£13,422	£3,157
Total income	£23,635	£NIL	£23,635	£393,248

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2020

3 EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 (12 months) £	Total Funds 2019 (11 months) £
3(a) Raising funds				
Expenditure on Open Day	-	-	-	925
Cost of literature	160	-	160	3,163
Cost of calendars	2,242	-	2,242	-
	£2,402	£NIL	£2,402	£4,088
3(b) Charitable activities				
Grants and donations:				
Donation - concerts	-	-	-	380
Bulb planting in Brompton Cemetery	1,925	-	1,925	-
Guided tour	250	-	250	-
Insurance	271	-	271	-
Cost of magazines	2,206	-	2,206	920
Cost of research	98	-	98	-
Farewell present to Chairman	1,072	-	1,072	-
Administration:				
General administration	2,428	-	2,428	479
Website design and maintenance	752	-	752	377
Paypal costs	84	-	84	50
Equipment costs	160	-	160	241
Catering costs	790	-	790	291
Bank charges	83	-	83	6
Memberships & subscriptions:				
National Federation of Cemetery Friends	20	-	20	-
Royal Parks Guild	10	-	10	-
Mausolea & Monuments	36	-	36	-
ASCE	22	-	22	-
	£10,207	£NIL	£10,207	£2,744
3(c) Governance and other professional costs				
Legal costs regarding incorporation	990	-	990	1,320
Independent examiner's remuneration	300	-	300	375
	£1,290	£NIL	£1,290	£1,695
Total expenditure	£13,899	£NIL	£13,899	£8,527

THE FRIENDS OF BROMPTON CEMETERY

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2020

4 FIXED ASSETS

Investment assets

	Charifund – Equities Investment Fund for Charities	Charibond Charities Fixed Interest Common Investment Fund Accumulation Shares	Total Funds
	£	£	£
Market value at 1 November 2019	182,358	168,402	350,760
Purchases – dividend distributions	9,420	3,871	13,291
Disposals	-	-	-
Unrealised gains / (losses)	(50,101)	1,341	(48,760)
Market value at 31 October 2020	£141,677	£173,614	£315,291

These investments were valued by M&G Investments as at 31 October 2020.

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Total 31 October 2020	Total 31 October 2019
	£	£	£	£
Fixed assets	315,291	-	315,291	350,760
Current assets	40,244	-	40,244	43,798
Current liabilities	(750)	-	(750)	(750)
	£354,785	£NIL	£354,785	£393,808

6 DEBTORS

	31 October 2020	31 October 2019
	£	£
Accrued income	-	3,614
Other debtors	-	146
	£NIL	£3,760

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 October 2020 £	31 October 2019 £
Creditors for goods and services:		
Goods and services	-	-
Other creditors	750	750
	£750	£750

8 FUND DETAILS

	31 October 2020 £	31 October 2019 £
General Fund (unrestricted)	354,785	393,808
Restricted fund	-	-
	£354,785	£393,808

9 TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with The Friends of Brompton Cemetery.

Trustees' expenses

No trustee expenses have been incurred.

Transactions with related parties

There have been no related party transactions in the reporting period.