



**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

CONTENTS

	Page
Reference and administrative details	3
Report of the Trustees for the year ended 31 October 2021:	
Objectives and activities for the public benefit	4
Achievements and performance	5-6
Financial review	7
Structure, governance and management	8
Declarations	9
Independent Examiner's Report to the members	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the financial statements	13 - 18

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:

A handwritten signature in blue ink, appearing to read 'E. Ormerod', is written over a faint, light blue rectangular background.

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	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		<u>20,354</u>	<u>1,128</u>	<u>21,482</u>	<u>23,635</u>
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		<u>10,159</u>	<u>-</u>	<u>10,159</u>	<u>13,899</u>
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)		<u>£407,676</u>	<u>£1,128</u>	<u>£408,804</u>	<u>£354,784</u>

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	<u>£408,804</u>	<u>£354,785</u>
FUNDS OF THE CHARITY	8		
Restricted		1,128	-
Unrestricted		407,676	354,785
		<u>£408,804</u>	<u>£354,785</u>

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	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
	<u>£6,130</u>	<u>£1,128</u>	<u>£7,258</u>	<u>£6,897</u>
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
	<u>£3,544</u>	<u>£NIL</u>	<u>£3,544</u>	<u>£3,316</u>
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
	<u>£10,680</u>	<u>£NIL</u>	<u>£10,680</u>	<u>£13,422</u>
Total income	<u>£20,354</u>	<u>£1,128</u>	<u>£21,482</u>	<u>£23,635</u>

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 £	2020 £
3(a) Raising funds				
Expenditure on Open Day	-	-	-	-
Cost of literature	-	-	-	160
Cost of calendars	2,242	-	2,242	2,242
	<u>£2,242</u>	<u>£NIL</u>	<u>£2,242</u>	<u>£2,402</u>
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
	<u>£7,717</u>	<u>£NIL</u>	<u>£7,717</u>	<u>£10,207</u>
3(c) Governance and other professional costs				
Legal costs regarding incorporation	-	-	-	990
Independent examiner's remuneration	200	-	200	300
	<u>£200</u>	<u>£NIL</u>	<u>£200</u>	<u>£1,290</u>
Total expenditure	<u>£10,159</u>	<u>£NIL</u>	<u>£10,159</u>	<u>£13,899</u>

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	<u>£196,727</u>	<u>£171,920</u>	<u>£368,647</u>

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

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	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)
	<u>£407,676</u>	<u>£1,128</u>	<u>£408,804</u>	<u>£354,785</u>

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	-	-
	<u>£335</u>	<u>£NIL</u>

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
	<u>£1,840</u>	<u>£750</u>

8 FUND DETAILS

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

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.