



**THE FRIENDS OF BROMPTON CEMETERY
(Charitable Incorporated Organisation)**

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

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	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		<u>30,106</u>	<u>400</u>	<u>30,506</u>	<u>31,433</u>
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		<u>13,391</u>	<u>400</u>	<u>13,791</u>	<u>73,966</u>
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)		<u>£349,447</u>	<u>£1,128</u>	<u>£350,575</u>	<u>£331,742</u>

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
		<u>47,770</u>	<u>41,435</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	2,427	5,035
NET CURRENT ASSETS		45,343	36,400
TOTAL NET ASSETS	5	<u>£350,575</u>	<u>£331,742</u>
FUNDS OF THE CHARITY			
Restricted		1,128	1,128
Unrestricted		349,447	330,614
		<u>£350,575</u>	<u>£331,742</u>

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.

THE FRIENDS OF BROMPTON CEMETERY
NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 OCTOBER 2023

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	-
	<u>£10,116</u>	<u>£400</u>	<u>£10,516</u>	<u>£8,446</u>
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
	<u>£12,195</u>	<u>£NIL</u>	<u>£12,195</u>	<u>£11,745</u>
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
	<u>£7,795</u>	<u>£NIL</u>	<u>£7,795</u>	<u>£11,242</u>
Total income	<u>£30,106</u>	<u>£400</u>	<u>£30,506</u>	<u>£31,433</u>

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 £	2022 £
3(a) Raising funds				
Expenditure on Open Day	1,132	-	1,132	1,808
Cost of literature	705	-	705	710
	<u>£1,837</u>	<u>£NIL</u>	<u>£1,837</u>	<u>£2,518</u>
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	-
	<u>£11,154</u>	<u>£400</u>	<u>£11,554</u>	<u>£71,098</u>
3(c) Governance and other professional costs				
Independent examiner's remuneration	400	-	400	350
	<u>£400</u>	<u>£NIL</u>	<u>£400</u>	<u>£350</u>
Total expenditure	<u>£13,391</u>	<u>£400</u>	<u>£13,791</u>	<u>£73,966</u>

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	<u>£194,987</u>	<u>£110,245</u>	<u>£305,232</u>

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

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	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)
	<u>£349,447</u>	<u>£1,128</u>	<u>£350,575</u>	<u>£331,742</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 leaflet on trees in the Cemetery.

6 DEBTORS

	31 October 2023	31 October 2022
	£	£
Accrued income	954	509
Other debtors	-	-
	<u>£954</u>	<u>£509</u>

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
	<u>£2,427</u>	<u>£5,035</u>

8 FUND DETAILS

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

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.