

ANNUAL REPORT OF FROME DISSENTERS' CEMETERY CIO 2023

This first year has been a year of transition and consolidation; transition from the original 1851 Trust to the new 2023 CIO, and consolidation of the work and maintenance; enhancement of the Cemetery, so that it is more than just a place where the dead are laid to rest, and becomes a place where people can walk in quiet contemplation, and be at one with nature and God's creation.

Plans have been made to repair and restore the Chapel; the linear orchard and nature trail is slowly taking shape with the support of Frome Town Council, the Town Rangers, and the Wednesday Volunteers; and the lease on the cottage now has less than 4 years to completion. On reversion of the lease it is hoped that the ground floor flat can be converted into a Heritage and Educational Resource Centre, highlighting not only the Cemetery's history but also that of the founding Dissenting Congregations.

Amongst our Volunteers is Emma, our Minute Secretary, who has, along with her husband Darren. and two children put in some excellent work, strimming, clearing brambles etc.. Thank you. Her two brothers have also helped admirably, installing a new seat in memory of the Date family, tidying and repairing the family grave and some work on the chapel.

The regular Saturday team of Andy and Eddie, augmented by other occasional volunteers, have done sterling work on cutting the grass and starting clearance of the bottom half of the nature trail/orchard, despite the many wet Saturdays!

Other activities during 2023 were the monthly "Walk and Talk" sessions; the laying of wreaths on the CWGC and other graves remembering and honouring Service personnel, on the anniversary of their deaths; and probably the highlight of the year, hosting "The Dissenters' Company" in their tribute to the late Crysse Morrison by performing once again "Midsummer Dusk", Crysse's drama based on characters commemorated in the Cemetery.

Administrative tasks have included the registering of the CIO with the Charity Commission; transferring the old Trusts assets, land, buildings, money etc. and we place on record our grateful thanks to Rosemary Parr and to Neil Howlett for providing their legal services and expertise.

Frome Dissenters Cemetery
End of Year Financial Statements

Year ending 31st December 2023

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	19,465	—	—	19,465	—
Other trading activities	2,900	—	—	2,900	—
Total income	22,365	—	—	22,365	—
Expenditure on:					
Expenditure on charitable activities	456	—	—	456	—
Total expenditure	456	—	—	456	—
Gains / losses on investment assets	—	—	—	—	—
Net income / (expenditure) resources before transfer	21,908	—	—	21,908	—
Transfers					
Gross transfers between funds – in	—	—	—	—	—
Gross transfers between funds – out	—	—	—	—	—
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	21,908	—	—	21,908	—
Total funds brought forward	—	—	—	—	—
Total funds carried forward	21,908	—	—	21,908	—
Represented by					
Unrestricted					
General fund	21,908	—	—	21,908	—

Balance sheet

	Total funds	Prior year funds
Current assets		
Cash at bank and in hand	21,908	—
Net current assets less current liabilities	21,908	—
Total assets less current liabilities	21,908	—
Total net assets less liabilities	21,908	—
Represented by		
Unrestricted		
General fund	21,908	—
Funds of the church	21,908	—

Statement of assets and liabilities

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
General - General fund							
Unrestricted	—	22,365	456	—	—	—	21,908
Sub-total for General	—	22,365	456	—	—	—	21,908
Grand total	—	22,365	456	—	—	—	21,908

Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
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INCOME AND ENDOWMENTS

Donations and legacies

13 - Donations	—	—	—	—	—	—
17 - Grants	19,465	—	—	—	19,465	—
Total	19,465	—	—	—	19,465	—

Other trading activities

14 - Rent	1,750	—	—	—	1,750	—
15 - Plot Sales	850	—	—	—	850	—
16 - Events	300	—	—	—	300	—
Total	2,900	—	—	—	2,900	—
INCOME TOTAL	22,365	—	—	—	22,365	—

EXPENDITURE

Expenditure on charitable activities

01 - Office and Administration	179	—	—	—	179	—
02 - Tools and Equipment	207	—	—	—	207	—
03 - Insurance	—	—	—	—	—	—
04 - Legal and Professional	70	—	—	—	70	—
05 - Buildings Repairs and Maintenance	—	—	—	—	—	—
06 - Grounds Repairs and Maintenance	—	—	—	—	—	—
Total	456	—	—	—	456	—
EXPENDITURE TOTAL	456	—	—	—	456	—
GRAND TOTAL	21,908	—	—	—	21,908	—

Independent examiners' report to the Trustees of Frome Dissenters Cemetery CIO

I report on the accounts for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

The trustees, are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under 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 Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.


Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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, I do not express an audit opinion on the view given by the accounts.

Independent examiners' 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 s130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave 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.

 A C C A : C A S A
Andrew Hardy

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