

# ANNUAL REPORT OF FROME DISSENTERS' CEMETERY CIO 2024

This year has seen a great deal of activity both on grounds maintenance and the nature trail/linear orchard.

We have continued to provide both burial plots and plots for cremated remains. However most of the burial plots have now been sold, but there remains space in the Ashes Plot section.

Our long standing volunteer, Andy, has now moved away from Frome, but in his place we now have two more regular volunteers, Hector and Paul. In addition we have had volunteers who were Duke of Edinburgh Award participants, working (with a parent) for 3 months at a time. We express our gratitude to them and the Trustees who have attempted to keep the grounds in a reasonably tidy condition.

In October we received the Report of the quinquennial inspection. This has shown a lot of necessary work to make the Chapel more user friendly and to prevent further deterioration. We now have to obtain Listed Building Consent, quotations for the works and funds to pay for it!

The Wednesday Volunteers no longer meet, but the regular Saturday team of Eddie, Hector and Paul, have once again done sterling work on cutting the grass and working on the bottom half of the nature trail/orchard, despite the many wet Saturdays!

Other activities during 2024 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 3 nights of "A Christmas Carol" the week-end before Christmas. We also participated in the Frome Festival "Hidden Gardens" when approximately 150 visitors looked around the site and culminating with the Annual Service on Sunday afternoon led by Rev Clarissa Notice of Frome Baptist Church.

At the time of this report we still await confirmation of the transfer of the old Trusts assets, (land, buildings, etc.) by the Land Registry.

In closing this report we place on record our grateful thanks to a founding Trustee, David Open, who was for some 15 years the sole volunteer keeping the grounds under control. David passed away in September, 2 weeks short of his 89<sup>th</sup> Birthday. RIP David.

**Frome Dissenters Cemetery CIO**

**End of Year Financial Statements**

**31 December 2024**

## Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>					
Donations and legacies	286	—	—	286	19,465
Other trading activities	10,710	—	—	10,710	2,900
Other income	107	—	—	107	—
<b>Total income</b>	<b>11,103</b>	<b>—</b>	<b>—</b>	<b>11,103</b>	<b>22,365</b>
<b>Expenditure on:</b>					
Expenditure on charitable activities	51,771	—	—	51,771	456
<b>Total expenditure</b>	<b>51,771</b>	<b>—</b>	<b>—</b>	<b>51,771</b>	<b>456</b>
Gains / losses on investment assets	—	—	—	—	—
<b>Net income / (expenditure) resources before transfer</b>	<b>(40,667)</b>	<b>—</b>	<b>—</b>	<b>(40,667)</b>	<b>21,908</b>
<b>Transfers</b>					
Gross transfers between funds - in	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—
<b>Other recognised gains / losses</b>					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
<b>Net movement in funds</b>	<b>(40,667)</b>	<b>—</b>	<b>—</b>	<b>(40,667)</b>	<b>21,908</b>
<b>Total funds brought forward</b>	<b>21,908</b>	<b>—</b>	<b>—</b>	<b>21,908</b>	<b>—</b>
<b>Total funds carried forward</b>	<b>(18,758)</b>	<b>—</b>	<b>—</b>	<b>(18,758)</b>	<b>21,908</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund	(18,758)	—	—	(18,758)	21,908

## Balance sheet

	Total funds	Prior year funds
<b>Current assets</b>		
Debtors	759	—
Cash at bank and in hand	23,131	21,908
	<b>23,891</b>	<b>21,908</b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	42,650	—
	<b>42,650</b>	<b>—</b>
<b>Net current assets less current liabilities</b>	<b>(18,758)</b>	<b>21,908</b>
<b>Total assets less current liabilities</b>	<b>(18,758)</b>	<b>21,908</b>
<b>Total net assets less liabilities</b>	<b>(18,758)</b>	<b>21,908</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	(18,758)	21,908
<b>Funds of the church</b>	<b>(18,758)</b>	<b>21,908</b>

## Statement of assets and liabilities

	This year	Last year
<b>Cash at bank and in hand</b>		
<b>Co-op Current Account</b>		
General fund (Unrestricted) -	13,023	21,908
	<b>13,023</b>	<b>21,908</b>
<b>Co-op Savings Account</b>		
General fund (Unrestricted) -	10,107	—
	<b>10,107</b>	<b>—</b>
<b>Total for Cash at bank and in hand</b>	<b>23,131</b>	<b>21,908</b>
<b>Debtors</b>		
<b>Accounts Receivable</b>		
General fund (Unrestricted) -	759	—
	<b>759</b>	<b>—</b>
<b>Total for Debtors</b>	<b>759</b>	<b>—</b>
<b>Creditors: Amounts falling due in one year</b>		
<b>Accounts Payable</b>		
General fund (Unrestricted) -	(42,650)	—
<b>Total for Creditors: Amounts falling due in one year</b>	<b>(42,650)</b>	<b>—</b>
<b>Grand total</b>	<b>(18,758)</b>	<b>21,908</b>

## Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
<b>General - General fund</b>							
Unrestricted	21,908	11,103	51,771	—	—	—	(18,758)
<b>Sub-total for General</b>	<b>21,908</b>	<b>11,103</b>	<b>51,771</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(18,758)</b>
<b>Grand total</b>	<b>21,908</b>	<b>11,103</b>	<b>51,771</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(18,758)</b>

## 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	286	—	—	—	286	—
17 - Grants	—	—	—	—	—	19,465
<b>Total</b>	<b>286</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>286</b>	<b>19,465</b>

#### Other trading activities

14 - Rent	4,750	—	—	—	4,750	1,750
15 - Plot Sales	5,200	—	—	—	5,200	850
16 - Events	760	—	—	—	760	300
<b>Total</b>	<b>10,710</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,710</b>	<b>2,900</b>

#### Other income

18 - Interest	107	—	—	—	107	—
<b>Total</b>	<b>107</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>107</b>	<b>—</b>
<b>INCOME TOTAL</b>	<b>11,103</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>11,103</b>	<b>22,365</b>

### EXPENDITURE

#### Expenditure on charitable activities

01 - Office and Administration	318	—	—	—	318	179
02 - Tools and Equipment	3,741	—	—	—	3,741	207
03 - Insurance	986	—	—	—	986	—
04 - Legal and Professional	2,724	—	—	—	2,724	70
05 - Buildings Repairs and Maintenance	42,650	—	—	—	42,650	—
06 - Grounds Repairs and Maintenance	1,350	—	—	—	1,350	—
<b>Total</b>	<b>51,771</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>51,771</b>	<b>456</b>
<b>EXPENDITURE TOTAL</b>	<b>51,771</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>51,771</b>	<b>456</b>

<b>GRAND TOTAL</b>	<b>(40,667)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(40,667)</b>	<b>21,908</b>
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## FROME DISSENTERS CEMETERY

### Report of the Independent Examiner to the Trustees

for the year ended 31st December 2024

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on the attached accounts

#### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- a) examine the accounts under section 145 of the Act
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- c) to state whether particular matters have come to my attention.

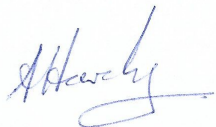
#### Basis of the independent examiner's report

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 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 I do not express an audit opinion on the view given in these accounts.

#### Independent examiner's report

In the course of my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:
  - a) proper records are kept in accordance with section 130 of the Act; and
  - b) accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Andrew Hardy ACCA. CASA

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