

**LUTON CHURCH BURIAL GROUND**  
**Registered Charity Number: 250067**

**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2023**

# **LUTON CHURCH BURIAL GROUND**

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# LUTON CHURCH BURIAL GROUND

1.

## LEGAL AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2023

**Charity number** : 250067

**Principal address** : 26 Crawley Green Road  
Luton, Beds

**Trustees** : Rev M C Jones (Chair)  
N. Gibson-Birch  
C. O'Donnell (resigned 25 July 2023)

No Trustee had any beneficial interest in the charity

**Bankers** : National Westminster Bank Plc  
Luton Market Hill  
31 George Street  
Luton, Beds

**Independent examiner** : R.A. Cox F.C.A.  
5 Imperial Court  
Laporte Way  
Luton, Beds

**Objectives of the charity:** To hold, maintain and run the Burial Ground situated at 26 Crawley Green Road, Luton.

**Organisational Structure:** The Burial Ground is an independent charity administered by a board of trustees. They are responsible for the overall control and management of the charity and meet on a regular basis.

**Status** : The charity was established as an unincorporated entity by a conveyance dated 9 December 1854 and registered as a charity on 2 December 1966.

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their report and accounts of the Trust for the year ended 31 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity’s governing document, 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 in October 2019.

**Results**

The gross income of the charity for the year was £37,894 (2022 £36,986) and running costs were £74,539 (2022 £83,966) giving a deficit of £36,645 (2022 £46,980). There was a net loss on the value of the charity’s investments amounting to £6,749 and the Charity’s funds therefore reduced by £43,394 from £382,829 to £339,435.

**Reserves**

The attached accounts show the current state of the charity’s finances, which the trustees consider to be sound.

The reserves are mainly represented by quoted investments and, in the opinion of the trustees, the investments need to be maintained at as high a level as possible to generate sufficient income to service the charity’s operations in the foreseeable future.

**Risk Management**

The trustees have assessed the major risks to which the charity is exposed, particularly those related to the finances of the charity and are satisfied that systems are in place to reduce exposure to the major risks.

**Investment Policy**

The trustees have full and unrestricted powers to invest in such stocks, shares, investments and property as they see fit. The trust’s investment portfolio is managed on a discretionary basis by Brewin Dolphin with the aim of achieving a balance between capital growth and maximising income.

**Public Benefit**

The trustees acknowledge their duty to have due regard to guidance on public benefit, as published by the Charity Commission, and confirm that they have complied with this guideline.

The Burial Ground is open to the general public and the only restriction is that it is only available for Christian burials.

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**  
(continued)

**Achievements**

Income was collected and spent as appropriate on running and maintaining the burial ground in accordance with the objectives of the Charity.

**Trustees Responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true & fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by

Rev. M C Jones  
Trustee

1 October 2024

**INDEPENDENT EXAMINERS REPORT  
TO THE TRUSTEES OF LUTON CHURCH BURIAL GROUND**

**4.**

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023, which are set out on pages 5 to 10.

***Responsibilities and basis of report***

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

***Independent Examiner's Statement***

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

R A Cox FCA  
5 Imperial Court  
Laporte Way  
Luton  
Bedfordshire  
LU4 8FE

1 October 2024

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	<u>2023</u>	<u>2022</u>
		£	£
<b>INCOME FROM:</b>			
Fees – Interments and memorials		21,772	19,025
War graves commission		1,000	1,000
Investment income		7,480	8,603
Rent received		7,642	8,358
		-----	-----
<b>TOTAL INCOME</b>		<b>37,894</b>	<b>36,986</b>
		-----	-----
<b>EXPENDITURE ON:</b>			
Wages and national insurance		-	7,480
Administration fees		11,671	11,589
Ground maintenance		36,686	35,810
Repairs to property		2,011	2,736
Rates, water and insurance		4,369	6,504
Light and heat		375	-
Telephone		120	370
Sundry expenses		1,015	760
Brokers fees		1,563	1,964
Depreciation		16,729	16,753
		-----	-----
<b>TOTAL EXPENDITURE</b>		<b>74,539</b>	<b>83,966</b>
		-----	-----
Net gains/(losses) on investments		(6,749)	(60,564)
		-----	-----
<b>NET MOVEMENT IN FUNDS</b>		<b>(43,394)</b>	<b>(107,544)</b>
		-----	-----
<b>FUNDS AT 1 JANUARY 2023</b>		<b>382,829</b>	<b>490,373</b>
		-----	-----
<b>FUNDS AT 31 DECEMBER 2023</b>		<b>£339,435</b>	<b>£382,829</b>
		=====	=====

**LUTON CHURCH BURIAL GROUND****6.****BALANCE SHEET  
AT 31 DECEMBER 2023**

	Note	<u>2023</u>	<u>2022</u>
		£	£
<b>FIXED ASSETS:</b>			
Tangible Assets	3	<b>67,456</b>	84,185
Investments	4	<b>231,597</b>	261,924
		-----	-----
		<b>299,053</b>	346,109
		-----	-----
<b>CURRENT ASSETS:</b>			
Debtors	5	<b>633</b>	1,895
Cash at bank and brokers		<b>39,749</b>	34,825
		-----	-----
		<b>40,382</b>	36,720
		-----	-----
<b>CREDITORS: amounts falling due within one year</b>		-	-
		-----	-----
<b>NET CURRENT ASSETS</b>		<b>40,382</b>	36,720
		-----	-----
<b>NET ASSETS</b>		<b>£339,435</b>	£382,829
		=====	=====
<b>FUNDS</b>			
Unrestricted general fund		<b>£339,435</b>	£382,829
		=====	=====

Approved by the trustees on 1 October 2024 and signed on their behalf by:

Rev. M C Jones  
Trustee

N Gibson-Birch  
Trustee



**NOTES TO THE ACCOUNTS  
YEAR ENDED 31 DECEMBER 2023****1. ACCOUNTING POLICIES****General**

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the 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 issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1. The address of the principal office is given in the Legal and Administrative Details on page 1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Fixed asset investments**

Investments are initially recognised at fair value which is normally the transaction price. Subsequently they are measured at fair value with all changes in value recognised in the Statement of Financial Activities.

Realised gains or losses on investments are calculated as the difference between the disposal proceeds and the opening market value (purchase date if later). Unrealised gains or losses on investments are calculated as the difference between the market value at the year end and the opening market value (purchase date if later).

**NOTES TO THE ACCOUNTS (Contd)**  
**YEAR ENDED 31 DECEMBER 2023**

**Income recognition**

Income is recognised when the amount can be reliably measured, the charity has legal entitlement to it and it is probable that the income will be received.

**Expenditure recognition**

Expenditure is recognised when the amount can be reliably measured, there is a legal obligation to make payment and it is probable that settlement will be required.

**Depreciation**

Depreciation is provided at 15% p.a. on the reducing balance method on the furniture and equipment. The lodge refurbishment will be written off over 7 years. And the grounds improvements over 10 years.

**Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2. STAFF COSTS**

	<u>2023</u>	<u>2022</u>
	£	£
Salaries	-	7,480
	-----	-----
There were no employees during the year (2022: 1)		

**NOTES TO THE ACCOUNTS (Contd)**  
**YEAR ENDED 31 DECEMBER 2023**

**3. BUILDINGS AND EQUIPMENT**

	<b>Total £</b>	<b>Lodge Refurbishment £</b>	<b>Grounds Improvements £</b>	<b>Furniture &amp; Equipment £</b>
Cost at 1 January 2023	194,388	94,780	83,400	16,158
Additions in year	-	-	-	-
	-----	-----	-----	-----
Cost at 31 December 2023	194,338	94,780	83,400	16,158
	-----	-----	-----	-----
Depreciation:				
1 January 2023	110,153	86,521	8,340	15,292
Charge for year	16,729	8,259	8,340	130
	-----	-----	-----	-----
31 December 2023	126,882	94,780	16,680	15,422
	-----	-----	-----	-----
Net book value				
31 December 2023	£67,456	£ -	£66,720	£ 736
	=====	=====	=====	=====
31 December 2022	£84,185	£8,259	£75,060	£866
	=====	=====	=====	=====

**4. INVESTMENTS**

	<b><u>2023</u></b>	<b><u>2022</u></b>
	<b>£</b>	<b>£</b>
Market value at 1 January	<b>261,924</b>	383,656
Additions at cost	<b>34,786</b>	14,408
Disposals proceeds	<b>(58,364)</b>	(75,576)
Realised gain/(loss) on disposal	<b>(5,602)</b>	(19,673)
Unrealised revaluation gain/(loss)	<b>(1,147)</b>	(40,891)
	-----	-----
Market value at 31 December	<b>£231,597</b>	£261,924
	=====	=====
Historical Cost	<b>£212,889</b>	£235,422
	=====	=====

The fair value of listed investments is determined by reference to the mid-market price at the year end.

**NOTES TO THE ACCOUNTS (Contd)**  
**YEAR ENDED 31 DECEMBER 2023**

	<u>2023</u>	<u>2022</u>
	£	£
<b>5. DEBTORS</b>		
Trade debtors	<b>633</b>	1,895
	-----	-----
	<b>£633</b>	£1,895
	=====	=====

**6. TRANSACTIONS WITH TRUSTEES**

No trustees were remunerated or reimbursed expenses (2022: same).

**7. RELATED PARTY TRANSACTIONS**

There were no related party transactions in the year (2022: same).