

LUTON CHURCH BURIAL GROUND
Registered Charity Number: 250067

REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2024

LUTON CHURCH BURIAL GROUND

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LUTON CHURCH BURIAL GROUND

1.

LEGAL AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 DECEMBER 2024

Charity number : 250067

Principal address : 26 Crawley Green Road
Luton, Beds

Trustees : Rev M C Jones (Chair)
N. Gibson-Birch

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 2024**

The Trustees present their report and the independently examined accounts of the Charity for the year ended 31 December 2024. 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 £35,825 (2023 £37,894) and running costs were £67,410 (2023 £74,539) giving a deficit of £31,585 (2023 £36,645). There was a net gain on the value of the charity's investments amounting to £14,533 and the Charity's funds therefore reduced by £17,052 from £339,435 to £322,383.

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 2024**
(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;
- 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

28 October 2025

**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 2024, 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

28 October 2025

LUTON CHURCH BURIAL GROUND**5****STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	<u>2024</u>	<u>2023</u>
	£	£
INCOME FROM:		
Fees – Interments and memorials	18,539	21,772
War graves commission	1,000	1,000
Investment income	8,542	7,480
Rent received	7,744	7,642
	-----	-----
TOTAL INCOME	35,825	37,894
	-----	-----
EXPENDITURE ON:		
Administration fees	11,671	11,671
Ground maintenance	37,936	36,686
Repairs to property	2,136	2,011
Rates, water and insurance	4,152	4,369
Light and heat	-	375
Telephone	120	120
Computer costs	1,172	789
Sundry expenses	323	226
Brokers fees	1,449	1,563
Depreciation	8,451	16,729
	-----	-----
TOTAL EXPENDITURE	67,410	74,539
	-----	-----
Net gains/(losses) on investments	14,533	(6,749)
	-----	-----
NET MOVEMENT IN FUNDS	(17,052)	(43,394)
	-----	-----
FUNDS AT 1 JANUARY 2024	339,435	382,829
	-----	-----
FUNDS AT 31 DECEMBER 2024	£322,383	£339,435
	=====	=====

LUTON CHURCH BURIAL GROUND**6.****BALANCE SHEET
AT 31 DECEMBER 2024**

	Note	<u>2024</u>	<u>2023</u>
		£	£
FIXED ASSETS:			
Tangible Assets	3	59,005	67,456
Investments	4	243,728	231,597
		<u>302,733</u>	<u>299,053</u>
CURRENT ASSETS:			
Debtors	5	651	633
Cash at bank and brokers		21,869	39,749
		<u>22,520</u>	<u>40,382</u>
CREDITORS: amounts falling due within one year	6	2,870	-
NET CURRENT ASSETS		19,650	40,382
NET ASSETS		£322,383	£339,435
FUNDS			
Unrestricted general fund		£322,383	£339,435

Approved by the trustees on 28 October 2025 and signed on their behalf by:

Rev. M C Jones
Trustee

N Gibson-Birch
Trustee

**NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2024****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 2024**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>2024</u>	<u>2023</u>
	£	£
Salaries	-	-
	-----	-----
There were no employees during the year (2023: 0)		

NOTES TO THE ACCOUNTS (Contd)
YEAR ENDED 31 DECEMBER 2024

3. BUILDINGS AND EQUIPMENT

	Total £	Lodge Refurbishment £	Grounds Improvements £	Furniture & Equipment £
Cost at 1 January 2024	194,388	94,780	83,400	16,158
Additions in year	-	-	-	-
	-----	-----	-----	-----
Cost at 31 December 2024	194,338	94,780	83,400	16,158
	-----	-----	-----	-----
Depreciation:				
1 January 2024	126,882	94,780	16,680	15,422
Charge for year	8,451	-	8,340	111
	-----	-----	-----	-----
31 December 2024	135,333	94,780	25,020	15,533
	-----	-----	-----	-----
Net book value				
31 December 2024	£ 59,005	£ -	£ 58,380	£ 625
	=====	=====	=====	=====
31 December 2023	£ 67,456	£ -	£ 66,720	£736
	=====	=====	=====	=====

4. INVESTMENTS

	<u>2024</u>	<u>2023</u>
	£	£
Market value at 1 January	231,597	261,924
Additions at cost	36,247	34,786
Disposals proceeds	(38,649)	(58,364)
Realised gain/(loss) on disposal	1,189	(5,602)
Unrealised revaluation gain/(loss)	13,344	(1,147)
	-----	-----
Market value at 31 December	£243,728	£231,597
	=====	=====
Historical Cost	£214,759	£212,889
	=====	=====

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 2024

	<u>2024</u>	<u>2023</u>
	£	£
5. DEBTORS		
Trade debtors	651	633
	-----	-----
	£633	£1,895
	=====	=====
6. CREDITORS		
Trade creditors	2,870	-
	-----	-----
	£2,870	-
	=====	=====

7. TRANSACTIONS WITH TRUSTEES

No trustees were remunerated or reimbursed expenses (2023: same).

8. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year (2023: same).