ANNUAL REPORT OF FROME DISSENTERS CEMETERY CIO

CHAIR'S REPORT

The trustees have continued to meet regularly throughout the year. We extend our thanks to Mark Dorrington who, due to his appointment as Mayor, has stood down from the board. Mark has put in stalwart work over the years and we know he will continue to support us.

The Trustees have had to address two significant issues in this past year, both of which continue to receive our attention. These are the repairs & restoration of the Chapel and the former Superintendent' cottage known as the Gatehouse.

The chapel has several defects including a structural crack, a leaking roof, problems with drainage, defective rainwater goods and deteriorating window columns. We have obtained quotes from various contractors to carry out the repairs needed and they remain prepared to undertake works once we give them the go ahead. Listed Building Consent (LBC) is required before we commence works. We paid around £ for Pre-application advice from Somerset Council. A Planning Officer and a Conservation Officer attended a site meeting with us. They have placed certain conditions on us before LBC is granted and we are in the process of trying to comply with all of these conditions. The next hurdle is to obtain the funding to carry out these essential works. Again, this is an ongoing task. Our aim must be to strive to get the chapel weatherproof this side of winter. These are what we have described as Phase I works. Phase II will address the chapel interior. Indications are that Phase I works will cost around £28,000 - £30,000.

The Gatehouse has been subject to an agreement between ourselves and Homes First Plus (HfP) which will come to an end in September 2026. The ending of our agreement has come about due to the change in the law with the Renters' Rights Act. This change means that HfP were unable to guarantee return of the property with vacant possession at the end of our agreement. Both of the flats are tenanted but HfP has served Notice to Quit on both tenants. We have informed HfP that we will consider a solution which avoids the tenants having to leave. This situation is ongoing.

The grounds continue to be maintained by our volunteers but they are small in number at the moment. Eddie & Hector deserve special thanks for their regular input. In October volunteers planted over 1,000 bulbs and in March & April we had lots of beautiful daffodils and tulips. The fruit trees and the Nature Trail continue to develop. Our valued and dedicated Secretary, James Parsons has

continued to do monthly Walk & Talk tours of the cemetery from April – September. Jim was also key to our participation in Commemoration events relating to the end of World War II. We participated in the Festival' Hidden Gardens programme and we will do so again this year (July 12/13).

The past year has seen several burials and we have few plots remaining for sale, although there are several plots for Cremation remains.

Our lawyer Neil Howlett is due to retire from Harris + Harris solicitors and we thank him for his work over the years. Most recently, Neil has assisted us with the Cemetery Title and Plans at HM Land Registry. These records are now up to date and correct.

My thanks to my fellow trustees and also to volunteer Emma McNally.

Lockhart Murdoch, Chair of Trustees June 2026

SECRETARY'S REPORT FOR CALENDAR YEAR 2025

Normally, I would not pick out for special mention individuals by name, but this year I name two

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First, Mark Dorrington, a founding Trustee and our Chair from formation until last year's AGM, when he stood down as Chair, but remained a Trustee. As you have heard, following his election as Mayor of Frome once again, Mark has decided to resign his Trusteeship. However, he has promised to remain a Friend of FDC!

Mark, thank you for your help and guidance over the years; thank you for getting to know the last two trustees of the old trust; thank you for your friendship.

Second, Lockhart Murdoch, our current chair, who has thrown himself whole-heartedly into contacting and meeting with businesses which may be able to help us in the re-roofing and repair of the Chapel. This is not a simple, straight forward job, as the Chapel and other parts of the cemetery have been listed by ENGLISH HERITAGE and we thus are required to seek Listed Building Consent for the works. He has also been instrumental with other trustees in negotiations with Homes First Plus, the successor to Somerset Care and Repair with whom we entered into a lease on the old superintendent's cottage. Thank you sincerely Lockhart.

And now to more mundane matters.

Sales of Burial Plots 6; Sales of Cremation Plots 2

Number of burials 3; Ashes interred 1

Walks'n'Talks These take place from April to September on a fixed Saturday each month, generally for about an hour from 11 - 12. although it did go on to nearly 1 o'clock when a large number turned up with lots of questions! If it is wet and we still get people turn up, we do a Sit'n'Talk in the Chapel. (This year, 2026, it is on the second Saturday)

Volunteers

We are in need of more volunteers to cut the grass and to maintain the grounds, and to improve the nature trail. If you know of anyone capable of handling a big petrol strimmer, please enquire if they would be willing to offer a couple of hours a week. We have 5 petrol strimmers, 1 of which has a blade for cutting brambles etc., 3 petrol mowers (all Honda Izy starts.) If anyone has a battery strimmer, they are useful for cutting grass between kerbed graves.

We conclude this year's report with A BIG THANK YOU to everyone who has helped in any way to progress enhancements at the cemetery. When volunteers say, I am sorry I couldn't do more, we remind them that whatever they have managed to do is that much less for someone else.

We also paid tribute to Mrs Mae Open, the Chair and last Trustee of the original 1851 Trust who passed away recently.

James P Parsons June 2026

Frome Dissenter's Cemetery

End of Year Financial Statements

December 2025

TREASURERS REPORT 2025

The accounts have been prepared in compliance with the SORP 2019 and have been Independently Examined by Mr Andrew Hardy ACCA CASA.

The income for the year was £15,968 and the expenditure was £5,288.

The Cash in the bank at the year end was £34,571 will be used to finance further maintenance and restoration projects during 2026.

The Charities Commission Number is 1202338

Phil Gray MAAT

FROME DISSENTERS CEMETERY

Report of the Independent Examiner to the Trustees

for the year ended 31st December 2025

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 proceedures 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 accpounts.

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 inorder to enable a proper understanding of the accounts to be reached.

Andrew Hardy ACCA. CASA

21 Woodhayes Road,
Frome BA11 2DG

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	713	—	—	713	286
Other trading activities	15,092	—	—	15,092	10,710
Other income	163	—	—	163	107
Total income	15,968	—	—	15,968	11,103
Expenditure on:					
Expenditure on charitable activities	5,288	—	—	5,288	51,771
Total expenditure	5,288	—	—	5,288	51,771
Gains / losses on investment assets	—	—	—	—	—
Net income / (expenditure) resources before transfer	10,680	—	—	10,680	(40,667)
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	10,680	—	—	10,680	(40,667)
Total funds brought forward	(18,758)	—	—	(18,758)	21,908
Total funds carried forward	(8,078)	—	—	(8,078)	(18,758)
Represented by					
Unrestricted					
General fund	(8,078)	—	—	(8,078)	(18,758)

Balance sheet

	Total funds	Prior year funds
Current assets		
Debtors	—	759
Cash at bank and in hand	34,571	23,131
	34,571	23,891
Liabilities		
Creditors: Amounts falling due in one year	42,650	42,650
	42,650	42,650
Net current assets less current liabilities	(8,078)	(18,758)
Total assets less current liabilities	(8,078)	(18,758)
Total net assets less liabilities	(8,078)	(18,758)
Represented by		
Unrestricted		
General fund	(8,078)	(18,758)
Funds	(8,078)	(18,758)

Statement of assets and liabilities

	This year	Last year
Cash at bank and in hand		
Co-op Current Account		
General fund (Unrestricted) -	14,300	13,023
	14,300	**13,023**
Co-op Savings Account		
General fund (Unrestricted) -	20,271	10,107
	20,271	**10,107**
Total for Cash at bank and in hand	**34,571**	**23,131**
Debtors		
Accounts Receivable		
General fund (Unrestricted) -	—	759
	—	759
Total for Debtors	—	759
Creditors: Amounts falling due in one year		
Accounts Payable		
General fund (Unrestricted) -	(42,650)	(42,650)
Total for Creditors: Amounts falling due in one year	**(42,650)**	**(42,650)**
Grand total	**(8,078)**	**(18,758)**

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
General - General fund							
Unrestricted	(18,758)	15,968	5,288	—	—	—	(8,078)
Sub-total for General	**(18,758)**	**15,968**	**5,288**	**—**	**—**	**—**	**(8,078)**
Grand total	**(18,758)**	**15,968**	**5,288**	**—**	**—**	**—**	**(8,078)**

Analysis of income and expenditure

INCOME AND ENDOWMENTS

Donations and legacies

13 - Donations		713	—	—	—	713	286
17 – Grants		—	—	—	—	—	—
	Total	713	—	—	—	713	286

Other trading activities

14 – Rent		9,598	—	—	—	9,598	4,750
15 - Plot Sales		5,127	—	—	—	5,127	5,200
16 – Events		367	—	—	—	367	760
	Total	15,092	—	—	—	15,092	10,710

Other income

18 – Interest		163	—	—	—	163	107
	Total	163	—	—	—	163	107
	INCOME TOTAL	15,968	—	—	—	15,968	11,103

EXPENDITURE

Expenditure on charitable activities

01 - Office and Administration		345	—	—	—	345	318
02 - Tools and Equipment		1,174	—	—	—	1,174	3,741
03 – Insurance		889	—	—	—	889	986
04 - Legal and Professional		1,928	—	—	—	1,928	2,724
05 - Buildings Repairs and Maintenance		—	—	—	—	—	42,650
06 - Grouunds Repairs and Maintenance		950	—	—	—	950	1,350
	Total	5,288	—	—	—	5,288	51,771
	EXPENDITURE TOTAL	5,288	—	—	—	5,288	51,771
	GRAND TOTAL	10,680	—	—	—	10,680	(40,667)

This report dated: 28 February 2026