

REGISTERED COMPANY NUMBER: 07189080 (England and Wales)
REGISTERED CHARITY NUMBER: 1135762

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
FRIENDS OF BROOK GREEN**

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

FRIENDS OF BROOK GREEN

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

	Page
Chair's Report	1 to 3
Report of the Trustees	4 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

FRIENDS OF BROOK GREEN
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Finance

Our financial resources continued to strengthen over the year, reflecting strong rental income from the Tennis Courts, comparable to (but slightly below) the previous year. We were also able to continue our fundraising efforts and organized our annual inter-street quiz again in Spring of 2023, for the second time running since the pandemic. Once again, we were very pleased to see so many people from the local community in attendance supporting FBG's fund raising efforts, alongside generous local business sponsorships.

As briefly mentioned in last year's accounts, a key priority for the Board over the financial year was to re-arrange FBG's banking arrangements due to ongoing administrative and access issues with FBG's previous bank provider, assumed to be a result from a change in bank policy towards serving charities. We are pleased to report that following a time-consuming search (and application process) for a new bank account, and temporary use of a dedicated personal account, we were able to open new accounts with the Co-operative Bank in October 2022. We believe this is a provider who can better support the needs of a small charity and offer modern electronic banking.

During the year, we have also supported the council with the (part) financing of a much-needed refurbishment of the playground, and we also agreed to fund maintenance for the next few years. We were grateful to receive a donation from The Mercers' Company that helped us with our part funding of the refurbishment.

Our financial resources remain in good health. We note that our financial reserves, combined with ongoing income over the next few years, are expected to support the future need to fully refurbish the tennis courts, as well as ongoing maintenance costs of the courts and related facilities such as lights and the pavilion. The lifespan of tennis court playing surfaces is estimated by the LTA at approximately 8 years and the courts were (re-)built in the 2014/15 financial year. Assessing the exact amount and timing of such refurbishment costs (and upgrading of the current lights) is not straightforward and remains an ongoing workstream. Regardless, we remain confident that we have sufficient reserves to finance such maintenance and/or refurbishment costs and retain flexibility for ongoing support to council for maintenance of the playground and for selective charitable donations for local good causes.

Tennis Venue Update

Brook Green continues to stand out as an exceptional Lawn Tennis Association (LTA) registered venue. Usage was high - especially around peak periods. Planning permission was obtained to use the floodlights at 7am during the dark winter mornings. There are 11,956 registered members at the time of preparing this report..

Tennis revenues remain strong, and as noted above, this revenue is a major component of the funding necessary for FBG to be able to meet its obligations and aims across the whole of the Brook Green site, including setting aside funds for repairs and improvements. We continue to monitor whether pricing is in line with other tennis courts in this part of London, particularly the charge for the use of the floodlights during a time of very high energy prices.

Coaching

Working with the LTA and our licensed coaches from Courtfit, we have established a wide coaching offer across all abilities, whilst maintaining peak and off-peak access to playing members. Our membership is still free, which allows all members of the public to be able to book and use the court facilities. We are continually reviewing the coaching offer, which is updated each term.

We continue to see high take up of both the block booked courses and the "drop-in" sessions. We have worked hard to ensure there is the right mix of time on the courts for group coaching, one-to-one coaching and, of course, casual play by the public.

Outreach tennis programs continue with 3 local schools, which have been run through the generosity of our coaching partner, CourtFit who give their time for free to organise the local schools program.

The licence granted to CourtFit has been extended until 30 September 2024. We continue to ensure that the award of the Coaching licence delivers value for money for the FBG and meets the needs of users of the courts and the wider community of potential converts to tennis. We plan a review of the licence arrangements when the current licence expires.

Playground

The second phase of currently ongoing works on the playground, funded out of the 2023-24 budget by the council with a contribution from FBG, aimed to build on the first phase so that a complete refurbishment would be delivered. Works include surfaces that have subsided being repaired and resurfaced, new gates installed for disabled access and for servicing the playground, all remaining play equipment refurbished or renewed plus additional play equipment including that for disabled children.

FRIENDS OF BROOK GREEN
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

These two phases have now merged in terms of the work being carried out and it is anticipated that the work will be completed in the winter of 2023-24. FBG have agreed to contribute to the ongoing maintenance of the playground which we hope will also extend the life of the new equipment that is being installed.

Pavilion

The kiosk operator, Bears, continues to be an integral part of the community, offering seasonal delights for all ages to enjoy. They have not yet returned to profitability post covid and our ongoing support is critical to maintain this important service in Brook Green.

We continue to experience issues with community care for the public services in the kiosk. This is a costly and time-consuming exercise to resolve when the toilets are not well cared for by the public. The staff at Bears have tried their best to manage this issue and increased signage to encourage better care. We have also encouraged the community via FBG newsletters to care for the services provided.

Community

Donations were made to West London Action for Children and the Brook Green playground, as noted above. During this period we have also focused on considering the long term approach for how FBG will pursue community outreach activities. During previous years, we established a long-term plan to establish a regular amount of grant funding that can be committed on an annual basis to support community outreach activities. Once this approach is re-established in future years, we plan to continue to support local initiatives in Brook Green aligning with both the long-term plan the board has developed and the original articles for the charity.

Events

The 2023 FBG Quiz - now an annual feature in the Brook Green calendar - was held on Thursday 16th March, hosted as ever by Susannah Frieze at Bute House School and sponsored by Finlay Brewer. An enjoyable evening was attended by more than 100 residents generating approximately £6500 for the FBG.

In an exciting contest the winners were Applegarth Road who triumphed by a short head from Addison Gardens & Sterndale East who tied for 2nd place. The 2024 Quiz is provisionally planned to take place on Thursday, 14th March.

Communication

The Friends of Brook Green (FBG) newsletter has a circulation of almost 900 local residents and businesses. It is sent out quarterly and also at other times of the year if there is something special to communicate to the local community. It provides updates on issues such as work being undertaken on the playground, new offerings at Bears cafe, fund raising events, for example, the FBG quiz. Other local information, such as upcoming events and activities in Hammersmith and the local area, is often included. The newsletter is also displayed on the noticeboard by The Pavilion. The FBG website provides useful information including the history and vision of FBG and details of the board members and which sub-groups they are involved in. The Friends of Brook Green Instagram provides a visual overview of what's happening in and around Brook Green.

Horticulture

During the financial year, we have continued the work on Brook Green, including mulching of the perimetral plants in April and working in the quiet garden. Some other, more permanent, plants have been added in these raised beds.

Bulbs were also planted in Autumn with the grateful help from students from St Paul's Girls School. They also supported with the autumnal maintenance of the raised beds in the quiet garden.

The focus there was as usual on weeding, collecting excess leaves and other rubbish.

We also had the help of the Goodgymers during the year. We're grateful for the continued support of the community and local volunteers.

Trees

The trees on Brook Green are managed by Hammersmith & Fulham Council and are inspected every three years & works are recommended when required by a Council Arboriculturist. The last survey was undertaken in August 2021.

FRIENDS OF BROOK GREEN
CHAIR'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

There was a delay due to Covid and in autumn 2023 the Council Arboriculturist recommended that a number of plane trees should be aggressively pollarded. This was due to the 2021 survey having indicated "extensive basal decay towards the base as well as Massaria present in the crown". This was unfortunate as FBG had in the intervening period funded work by the Council on these trees that had not identified this decay.

Massaria is a disease that can cause failure of the crown and increase dieback in *Platanus x hispanica*. More information on the subject can be found below:

<https://www.forestresearch.gov.uk/tools-and-resources/fthr/pest-and-disease-resources/massaria-disease-splanchnonem-a-platani/> "

<https://www.ltoa.org.uk/resources/pest-diseases/massaria-disease-of-plane-mdp>

The next survey for the whole site is scheduled for August 2024 . FBG have proposed to the Council that we would fund a second opinion from an independent Arboriculturist at that time, so that any substantial work on the trees could be first debated between professionals.

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charitable objectives are:

1. To protect and enhance the character, maintenance, safety, facilities and accessibility of Brook Green as an amenity.
2. To benefit the residents of the London borough of Hammersmith and Fulham, particularly those living in the area surrounding Brook Green, by associating together said residents in a common effort to provide facilities in the interests of social welfare for recreation leisure time occupation, with the objective of improving conditions of life for the residents, and
3. To carry out such other charitable activities as the directors in their absolute discretion see fit.

The Charity's objectives are for the benefit of the public, in particular residents of the London Borough of Hammersmith and Fulham.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07189080 (England and Wales)

Registered Charity number

1135762

Registered office

424 Margate Road
Ramsgate
Kent
CT12 6SJ

Trustees

Mr C D Boyd Lloyds Underwriter
Ms J A Duff International Business
Mr N C London TV Producer
Ms A Clarke Retired
Mr C I J Sanderson Surveyor
Ms L H Higgins Director
Mr R J A Collins Director
Ms I Rosazza Bertina Director
Mr J Brouwer Financial Advisory

Company Secretary

Mr C D Boyd

FRIENDS OF BROOK GREEN
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Richard Phillpott
Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Approved by order of the board of trustees on 5 December 2023 and signed on its behalf by:

Ms J A Duff - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF BROOK GREEN**

Independent examiner's report to the trustees of Friends Of Brook Green ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Richard Phillpott

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

5 December 2023

FRIENDS OF BROOK GREEN

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

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,554	-	5,554	160
Charitable activities					
Protection and enhancement of Brook Green		74,257	-	74,257	68,722
Other trading activities	3	8,221	-	8,221	7,385
Investment income	4	<u>2,108</u>	<u>-</u>	<u>2,108</u>	<u>2,333</u>
Total		<u>90,140</u>	<u>-</u>	<u>90,140</u>	<u>78,600</u>
 EXPENDITURE ON					
Raising funds		1,733	-	1,733	1,096
Charitable activities					
Protection and enhancement of Brook Green		<u>51,233</u>	<u>-</u>	<u>51,233</u>	<u>28,989</u>
Total		<u>52,966</u>	<u>-</u>	<u>52,966</u>	<u>30,085</u>
Net gains/(losses) on investments		<u>(3,245)</u>	<u>-</u>	<u>(3,245)</u>	<u>4,524</u>
NET INCOME		33,929	-	33,929	53,039
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>257,569</u>	<u>-</u>	<u>257,569</u>	204,530
TOTAL FUNDS CARRIED FORWARD		<u><u>291,498</u></u>	<u><u>-</u></u>	<u><u>291,498</u></u>	<u><u>257,569</u></u>

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Investments	7	73,894	-	73,894	77,139
CURRENT ASSETS					
Debtors	8	14,308	-	14,308	10,290
Cash at bank		<u>246,040</u>	-	<u>246,040</u>	<u>234,900</u>
		260,348	-	260,348	245,190
CREDITORS					
Amounts falling due within one year	9	(42,744)	-	(42,744)	(64,760)
NET CURRENT ASSETS					
		<u>217,604</u>	-	<u>217,604</u>	<u>180,430</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>291,498</u>	-	<u>291,498</u>	<u>257,569</u>
NET ASSETS					
		<u>291,498</u>	-	<u>291,498</u>	<u>257,569</u>
FUNDS					
Unrestricted funds	10			<u>291,498</u>	<u>257,569</u>
TOTAL FUNDS					
				<u>291,498</u>	<u>257,569</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5 December 2023 and were signed on its behalf by:

Ms J A Duff - Trustee

The notes form part of these financial statements

FRIENDS OF BROOK GREEN

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>5,554</u>	<u>160</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Quiz income	<u>8,221</u>	<u>7,385</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. INVESTMENT INCOME

	2023	2022
	£	£
Other fixed asset inv - UnFII	2,103	2,327
Interest receivable - trading	<u>5</u>	<u>6</u>
	<u>2,108</u>	<u>2,333</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	160	-	160
Charitable activities			
Protection and enhancement of Brook Green	68,722	-	68,722
Other trading activities	7,385	-	7,385
Investment income	<u>2,333</u>	<u>-</u>	<u>2,333</u>
Total	<u>78,600</u>	<u>-</u>	<u>78,600</u>
EXPENDITURE ON			
Raising funds	1,096	-	1,096
Charitable activities			
Protection and enhancement of Brook Green	<u>28,989</u>	<u>-</u>	<u>28,989</u>
Total	<u>30,085</u>	<u>-</u>	<u>30,085</u>
Net gains on investments	<u>4,524</u>	<u>-</u>	<u>4,524</u>
NET INCOME	53,039	-	53,039
Transfers between funds	<u>7,884</u>	<u>(7,884)</u>	<u>-</u>
Net movement in funds	60,923	(7,884)	53,039
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>196,646</u>	<u>7,884</u>	<u>204,530</u>
TOTAL FUNDS CARRIED FORWARD	<u>257,569</u>	<u>-</u>	<u>257,569</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 April 2022	77,139
Revaluations	<u>(3,245)</u>
At 31 March 2023	<u>73,894</u>
NET BOOK VALUE	
At 31 March 2023	<u>73,894</u>
At 31 March 2022	<u>77,139</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Unlisted investments £
Valuation in 2023	<u>73,894</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	2,490	-
Prepayments and accrued income	<u>11,818</u>	<u>10,290</u>
	<u>14,308</u>	<u>10,290</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	31	21,396
Accrued expenses	<u>42,713</u>	<u>43,364</u>
	<u>42,744</u>	<u>64,760</u>

FRIENDS OF BROOK GREEN

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

10. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	257,569	35,501	(1,572)	291,498
Unrestricted Pavilion Fund	-	(1,572)	1,572	-
	<u>257,569</u>	<u>33,929</u>	<u>-</u>	<u>291,498</u>
TOTAL FUNDS	<u>257,569</u>	<u>33,929</u>	<u>-</u>	<u>291,498</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	90,140	(51,394)	(3,245)	35,501
Unrestricted Pavilion Fund	-	(1,572)	-	(1,572)
	<u>90,140</u>	<u>(52,966)</u>	<u>(3,245)</u>	<u>33,929</u>
TOTAL FUNDS	<u>90,140</u>	<u>(52,966)</u>	<u>(3,245)</u>	<u>33,929</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	196,646	54,834	6,089	257,569
Unrestricted Pavilion Fund	-	(1,795)	1,795	-
	196,646	53,039	7,884	257,569
Restricted funds				
Restricted Sports Fund	4,884	-	(4,884)	-
Restricted Tennis Court Refurbishment Fund	3,000	-	(3,000)	-
	<u>7,884</u>	<u>-</u>	<u>(7,884)</u>	<u>-</u>
TOTAL FUNDS	<u>204,530</u>	<u>53,039</u>	<u>-</u>	<u>257,569</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	78,600	(28,290)	4,524	54,834
Unrestricted Pavilion Fund	<u>-</u>	<u>(1,795)</u>	<u>-</u>	<u>(1,795)</u>
	<u>78,600</u>	<u>(30,085)</u>	<u>4,524</u>	<u>53,039</u>
TOTAL FUNDS	<u>78,600</u>	<u>(30,085)</u>	<u>4,524</u>	<u>53,039</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	196,646	90,335	4,517	291,498
Unrestricted Pavilion Fund	<u>-</u>	<u>(3,367)</u>	<u>3,367</u>	<u>-</u>
	196,646	86,968	7,884	291,498
Restricted funds				
Restricted Sports Fund	4,884	-	(4,884)	-
Restricted Tennis Court Refurbishment Fund	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>	<u>-</u>
	<u>7,884</u>	<u>-</u>	<u>(7,884)</u>	<u>-</u>
TOTAL FUNDS	<u>204,530</u>	<u>86,968</u>	<u>-</u>	<u>291,498</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	168,740	(79,684)	1,279	90,335
Unrestricted Pavilion Fund	<u>-</u>	<u>(3,367)</u>	<u>-</u>	<u>(3,367)</u>
	<u>168,740</u>	<u>(83,051)</u>	<u>1,279</u>	<u>86,968</u>
TOTAL FUNDS	<u>168,740</u>	<u>(83,051)</u>	<u>1,279</u>	<u>86,968</u>

FRIENDS OF BROOK GREEN

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

12. DONATIONS

The charity has made the following donations through the period:

£3,000 - West London Action for Children

13. TENNIS COURTS

Tennis court expenditure has increased this year to £17,096 (2022: £6,214) due to a substantial increase in electricity costs (including the recognition of back dated additional electricity charges covering a 14 month period to 31 March 2023) and a Lighting Repair & Maintenance charge of £2,583.

FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,554	160
Other trading activities		
Quiz income	8,221	7,385
Investment income		
Other fixed asset inv - UnFII	2,103	2,327
Interest receivable - trading	<u>5</u>	<u>6</u>
	2,108	2,333
Charitable activities		
Tennis court income	71,236	68,722
Sundry income	2,490	-
Recharged expenses	<u>531</u>	<u>-</u>
	<u>74,257</u>	<u>68,722</u>
Total incoming resources	90,140	78,600
EXPENDITURE		
Raising donations and legacies		
Sundries	15	28
Quiz Evening Expenses	<u>1,718</u>	<u>1,068</u>
	1,733	1,096
Charitable activities		
Website costs	320	240
Tennis courts	17,096	6,214
Pavillion Running Costs	2,908	3,963
Donations	3,000	12,000
Playground refurbishment	22,101	-
Horticulture	266	2,673
Xero subscription	342	287
Access control services/wifi	<u>521</u>	<u>272</u>
	46,554	25,649
Support costs		
Management		
Insurance	802	465
Finance		
Bank charges	24	25

This page does not form part of the statutory financial statements

FRIENDS OF BROOK GREEN

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
Finance		
Governance costs		
Accountancy and legal fees	<u>3,853</u>	<u>2,850</u>
Total resources expended	<u>52,966</u>	<u>30,085</u>
Net income	<u>37,174</u>	<u>48,515</u>

This page does not form part of the statutory financial statements