

FRIENDS OF PUTNEY LOWER COMMON CEMETERY

England & Wales · Charity number 1165360

Details

Status Registered

Legal form CIO

Registered 2016-01-29

Register [View on the Charity Commission register](#)

Contact

Address 240 Lower Richmond Road
London
SW15 1JF

Phone 02076631583

Email lpransom99@gmail.com

Activities

Objects: TO ASSIST IN THE RESTORATION, UPKEEP AND MAINTENANCE OF PUTNEY LOWER COMMON CEMETERY IN ORDER TO PROMOTE THE PRESERVATION, PROTECTION AND CONSERVATION OF THE PHYSICAL AND NATURAL ENVIRONMENT OF THE LAND IN PUTNEY LOWER COMMON CEMETERY.

Activities: The Charity continues to monitor the condition of the Putney Lower Common Cemetery in the hope of providing funds for any future restoration

Classification

- **How:** Provides Services
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Wandsworth

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£18,006	£360	-	-
2024-06-30	£0	£0	-	-
2023-06-30	£0	£0	-	-
2022-06-30	£3,000	£0	-	-
2021-06-30	£0	£720	-	-
2020-06-30	£25,000	£2,505	-	-

Trustees

Name	Role	Appointed
ROBERT LESLIE PAUL WOHANKA	Chair	2016-01-29
Marlene Hell		2020-05-06
OONAGH LESLEY STEVENSON WOHANKA		2016-01-29

FRIENDS OF PUTNEY LOWER COMMON CEMETERY

England & Wales - Charity number 1165360

Accounts

Friends of Putney Lower Common Cemetery

Charity registration number: 1165360

Friends of Putney Lower Common Cemetery

Annual Report and Financial Statements

For the Year Ended 30th June 2025

Friends of Putney Lower Common Cemetery

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30th June 2025.

The Charity has received Donations totalling £Nil (2024: Nil)

CONSTITUTION

The Charity is a Charitable Incorporated Organisation and was registered as a charity on 29 January 2016.

Objectives and activities

Objects and aims

To assist in the restoration upkeep and Maintenance of Putney Lower Common Cemetery, in order to promote the preservation, protection and conservation of the physical and natural environment of the land of Putney Lower Common Cemetery.

Public benefit

It is the view of the Trustees that future activities will show the Public Benefit of the Charity. The trustees confirm that they have complied with the requirements of section 17 of the

Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees

Oonagh Lesley Stevenson Wohanka

Robert Leslie Paul Wohanka

Marlene Hell

Principal Office

240 Lower Richmond Road

London SW15 1JF

Charity registration number

1165360

Friends of Putney Lower Common Cemetery

Trustees' Report

Statement of Trustees Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explain in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity and signed on its behalf by:


Robert Leslie Paul Wohanka

Trustee

Date

28/4/26

Friends of Putney Lower Common Cemetery

Statement of Financial Activities for the Year Ended 30 June 2025

	<u>2024</u>	<u>2023</u>
Income		
Grants refunded	18,006	-
Expenditure		
Governance costs - accountancy	360	
<u>Net movement in funds</u>	17,646	-
	-----	-----
<u>Funds brought forward</u>	-	-
	-----	-----
<u>Total funds</u>	£ 17,646	£ NIL
	=====	=====

Friends of Putney Lower Common Cemetery

(Registration number: 1165360)

Balance Sheet as at 30 June 2025

	<u>2025</u>	<u>2024</u>
<u>Current Assets</u>		
Cash at bank and in hand	18,006	-
<u>Less Accruals</u>	(360)	-
	<hr/>	<hr/>
Fund Surplus/(Deficiency)	£ 17,646	£ NIL
	=====	=====

The financial statements on pages 4 to 5 were approved by the trustees, and authorised for issue on and signed on their behalf by:



28.5.26

Robert Leslie Paul Wohanka
Trustee

Date

Friends of Putney Lower Common Cemetery

Notes to the Financial Statements for the Year Ended 30 June 2025

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Friends of Putney Lower Common Cemetery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, although there remains a Deficiency of Funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable Purposes Cash and cash equivalents

Cash and cash equivalents

comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2. Income

Income represents the refund of a grant made in earlier years for the improvement and maintenance of the Cemetery which was not completed as required.

3. Trustees remuneration and expenses

No trustees, nor any person connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

FRIENDS OF PUTNEY LOWER COMMON CEMETERY

England & Wales - Charity number 1165360

Accounts

Friends of Putney Lower Common Cemetery

Charity registration number: 1165360

Friends of Putney Lower Common Cemetery

Annual Report and Financial Statements

For the Year Ended 30th June 2024

Friends of Putney Lower Common Cemetery

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30th June 2024.

The Charity has received Donations totalling £Nil (2023: Nil)

CONSTITUTION

The Charity is a Charitable Incorporated Organisation and was registered as a charity on 29 January 2016.

Objectives and activities

Objects and aims

To assist in the restoration upkeep and Maintenance of Putney Lower Common Cemetery, in order to promote the preservation, protection and conservation of the physical and natural environment of the land of Putney Lower Common Cemetery.

Public benefit

It is the view of the Trustees that future activities will show the Public Benefit of the Charity. The trustees confirm that they have complied with the requirements of section 17 of the

Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees

Oonagh Lesley Stevenson Wohanka

Robert Leslie Paul Wohanka

Marlene Hell

Principal Office

240 Lower Richmond Road

London SW15 1JF

Charity registration number

1165360

Friends of Putney Lower Common Cemetery

Trustees' Report

Statement of Trustees Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and 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:

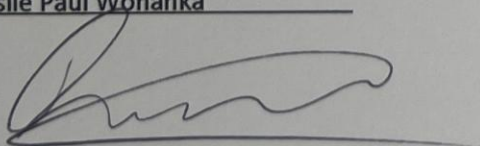
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

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 applicable Charities (Accounts and Reports) Regulations, and the provision of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity and signed on its behalf by:

Robert Leslie Paul Wohanka _____

Trustee



Date

29.4.25

Friends of Putney Lower Common Cemetery

Statement of Financial Activities for the Year Ended 30 June 2024

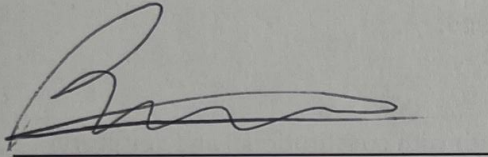
	<u>2024</u>	<u>2023</u>
<u>Income and Endowments from</u> Donations	-	-
<u>Net movement in funds</u>	-	-
	_____	_____
<u>Funds brought forward</u>	-	-
	_____	_____
<u>Total funds</u>	£ NIL	£ NIL
	=====	=====

Friends of Putney Lower Common Cemetery

(Registration number: 1165360)
Balance Sheet as at 30 June 20224

	<u>2024</u>	<u>2023</u>
<u>Current Assets</u>		
Cash at bank and in hand	-	-
<u>Less Accruals</u>	-	-
	_____	_____
Fund Surplus/(Deficiency)	£ NIL	£ NIL
	=====	=====

The financial statements on pages 4 to 5 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Robert Leslie Paul Wohanka

Trustee

29. 4. 25

Date

Friends of Putney Lower Common Cemetery

Notes to the Financial Statements for the Year Ended 30 June 2024

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, although there remains a Deficiency of Funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable Purposes Cash and cash equivalents

Cash and cash equivalents

comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2. Income from donations and legacies

Donations

These were £Nil with in the year (2023: Nil)

3. Trustees remuneration and expenses

No trustees, nor any person connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

FRIENDS OF PUTNEY LOWER COMMON CEMETERY

England & Wales - Charity number 1165360

Accounts

Friends of Putney Lower Common Cemetery

Notes to the Financial Statements for the Year Ended 30 June 2022

1. Accounting policies

Statement of compliance

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Basis of preparation

Friends of Putney Lower Common Cemetery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, although there remains a Deficiency of Funds.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

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Friends of Putney Lower Common Cemetery

(Registration number: 1165360)
Balance Sheet as at 30 June 2022

	<u>2022</u>	<u>2021</u>
<u>Current assets</u>		
Cash at bank and in hand	-	-
<u>Less Accruals</u>	<u>-</u>	<u>3,000</u>
Fund Surplus/(Deficiency)	<u>£-</u>	<u>£(3,000)</u>

The financial statements on pages 4 to 6 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Robert Leslie Paul Wohanka
Trustee

Date 09 03 2024

Friends of Putney Lower Common Cemetery

Statement of Financial Activities for the Year Ended 30 June 2023

	<u>2023</u>	<u>2022</u>
<u>Income and Endowments from:</u>		
Donations	<u>£ -</u>	<u>£ -</u>
<u>Expenditure</u>		
Accountancy	<u>-</u>	<u>(3,000)</u>
	<u>£ -</u>	<u>£ -</u>
<u>Net movement in funds</u>	-	3,000
<u>Funds brought forward</u>	<u>-</u>	<u>(3,000)</u>
<u>Total funds</u>	<u>£ -</u>	<u>£ -</u>

Friends of Putney Lower Common Cemetery

Trustees' Report

Statement of Trustees Responsibilities

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The annual report was approved by the trustees of the charity and signed on its behalf by:



Robert Leslie Paul Wohanka
Trustee

Date 09 03 2024

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30th June 2023.

The Charity has received Donations totalling £Nil (2022 : Nil).

Objectives and activities

Objects and aims

To assist in the restoration upkeep and Maintenance of Putney Lower Common Cemetery, in order to promote the preservation, protection and conservation of the physical and natural environment of the land of Putney Lower Common Cemetery.

Public benefit

It is the view of the Trustees that future activities will show the Public Benefit of the Charity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees

Oonagh Lesley Stevenson Wohanka
Robert Leslie Paul Wohanka
Marlene Hell

Principal Office

240 Lower Richmond Road
London SW15 1JF

Charity Registration Number

1165360

Friends of Putney Lower Common Cemetery

Annual Report and Financial Statements
For the Year Ended 30th June 2023

Friends of Putney Lower Common Cemetery

Annual Report and Financial Statements

For the Year Ended 30th June 2023

FRIENDS OF PUTNEY LOWER COMMON CEMETERY

England & Wales - Charity number 1165360

Accounts

Charity registration number: 1165360

Friends of Putney Lower Common Cemetery

Annual Report and Financial Statements

For the Year Ended 30th June 2022

Friends of Putney Lower Common Cemetery

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Friends of Putney Lower Common Cemetery

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The annual report was approved by the trustees of the charity and signed on its behalf by:



Robert Leslie Paul Wohanka
Trustee

Date 2/3/23

Friends of Putney Lower Common Cemetery

Statement of Financial Activities for the Year Ended 30 June 2022

	<u>2022</u>	<u>2021</u>
<u>Income and Endowments from:</u>		
Donations	£ -	£-
<u>Expenditure</u>		
Bank Charges	-	120
Accountancy	<u>(3,000)</u>	<u>600</u>
	£ _____	£ <u>720</u>
<u>Net movement in funds</u>	3,000	(720)
<u>Funds brought forward</u>	<u>(3,000)</u>	<u>22,690</u>
<u>Total funds</u>	£-	<u>£21,970</u>

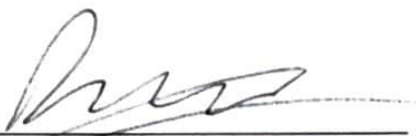


Friends of Putney Lower Common Cemetery

(Registration number: 1165360)
Balance Sheet as at 30 June 2022

	<u>2022</u>	<u>2021</u>
<u>Current assets</u>		
Cash at bank and in hand	-	-
<u>Less Accruals</u>	<u>-</u>	<u>3,000</u>
Fund Surplus/(Deficiency)	<u>£ -</u>	<u>£(3,000)</u>

The financial statements on pages 4 to 6 were approved by the trustees, and authorised for issue on and signed on their behalf by:



Robert Leslie Paul Wohanka
Trustee

Date 2/3/23



Friends of Putney Lower Common Cemetery

Notes to the Financial Statements for the Year Ended 30 June 2022

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Friends of Putney Lower Common Cemetery meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, although there remains a Deficiency of Funds. Recovery of Tax under Gift Aid is expected to cover this Deficiency.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. The Charity is to apply to HMRC for Gift Aid status in order to recover Tax on Donations made under Gift Aid.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2 Income from donations and legacies

Donations

These were £Nil with in the year (2021 : Nil)

3 Trustees remuneration and expenses

No trustees, nor any person connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

FRIENDS OF PUTNEY LOWER COMMON CEMETERY

England & Wales - Charity number 1165360

Accounts

Welcome

to



PDF Expert

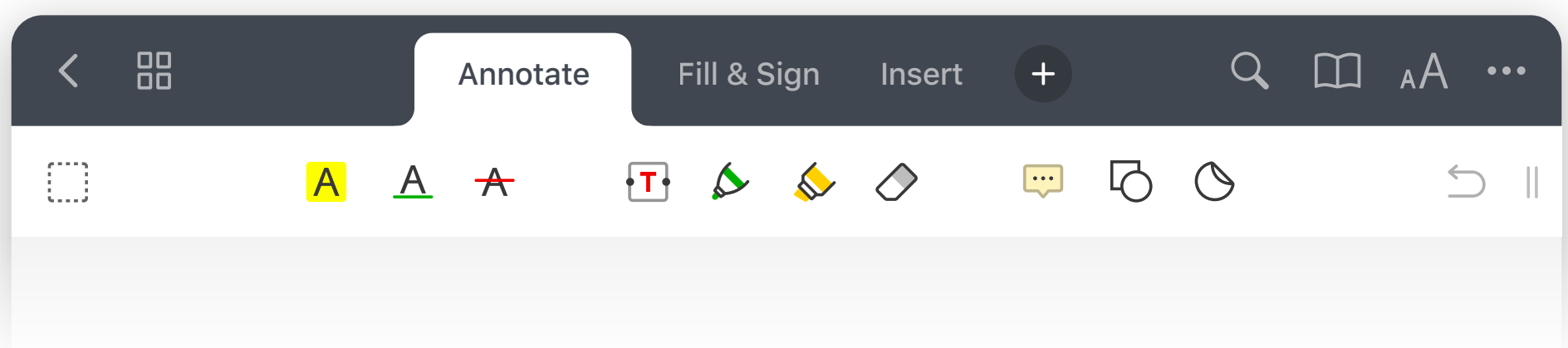
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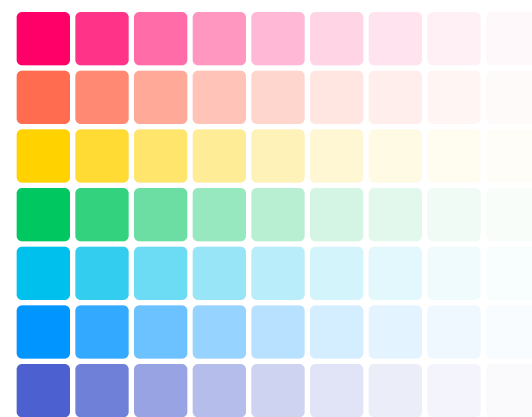
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A

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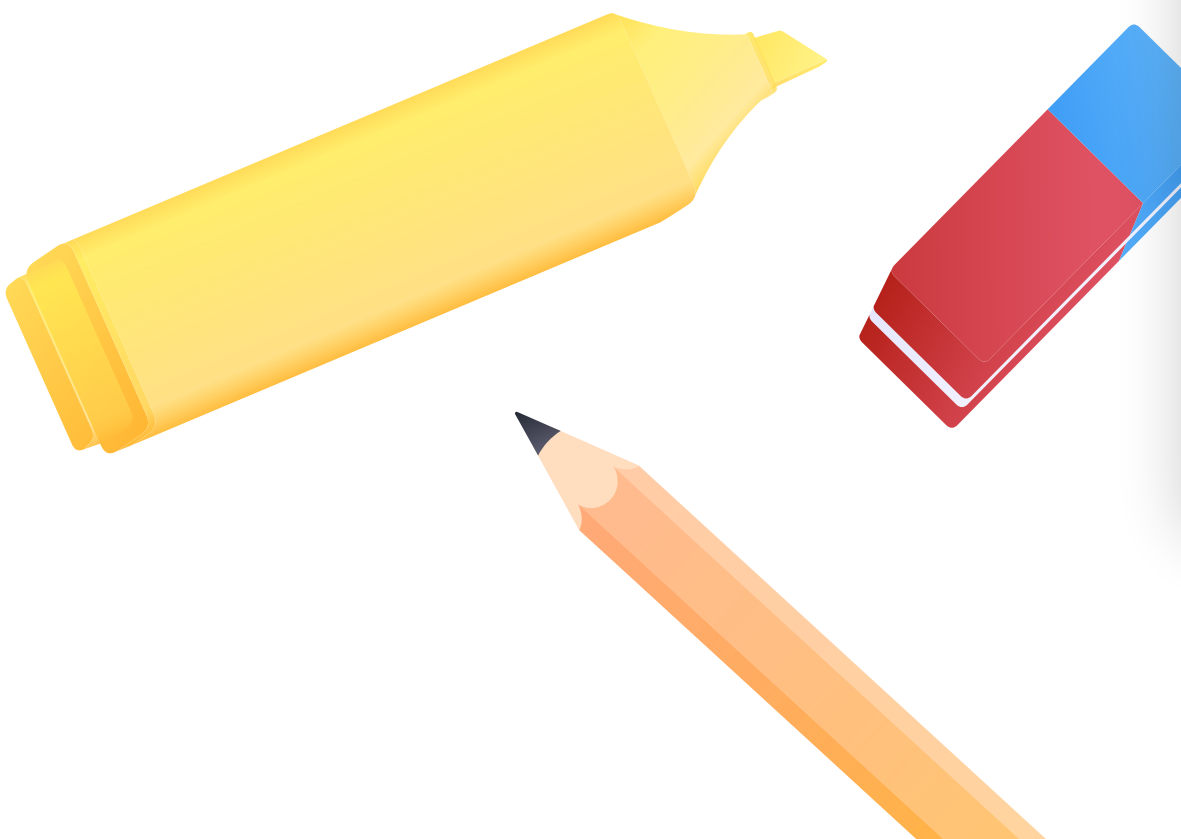
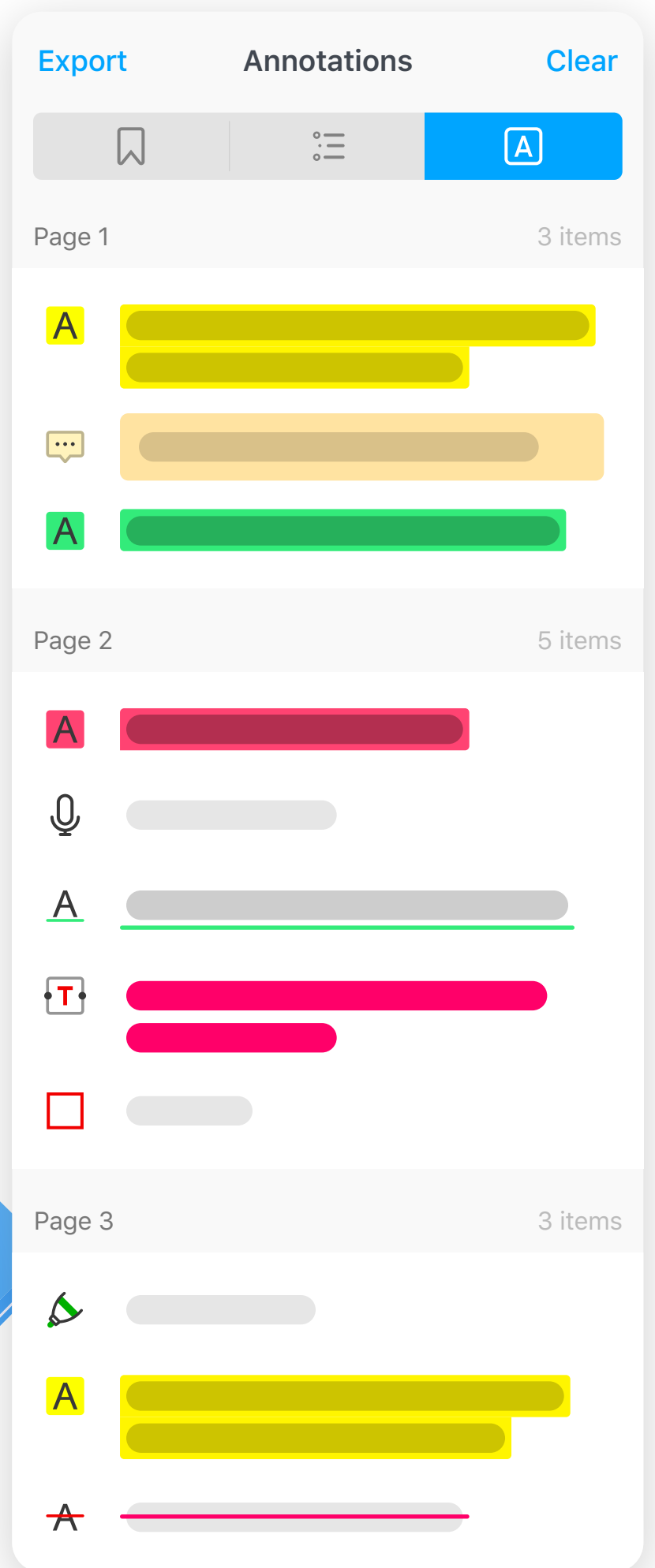
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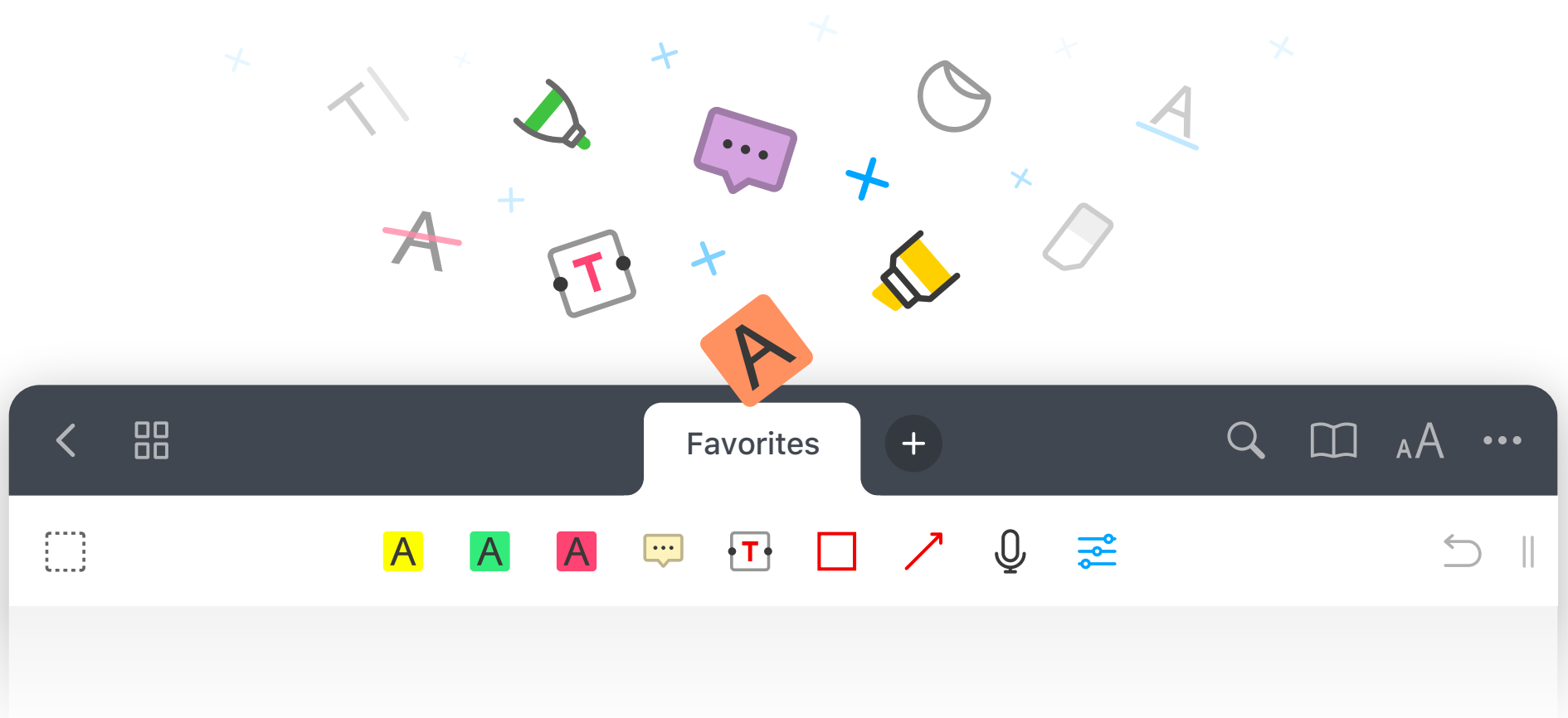
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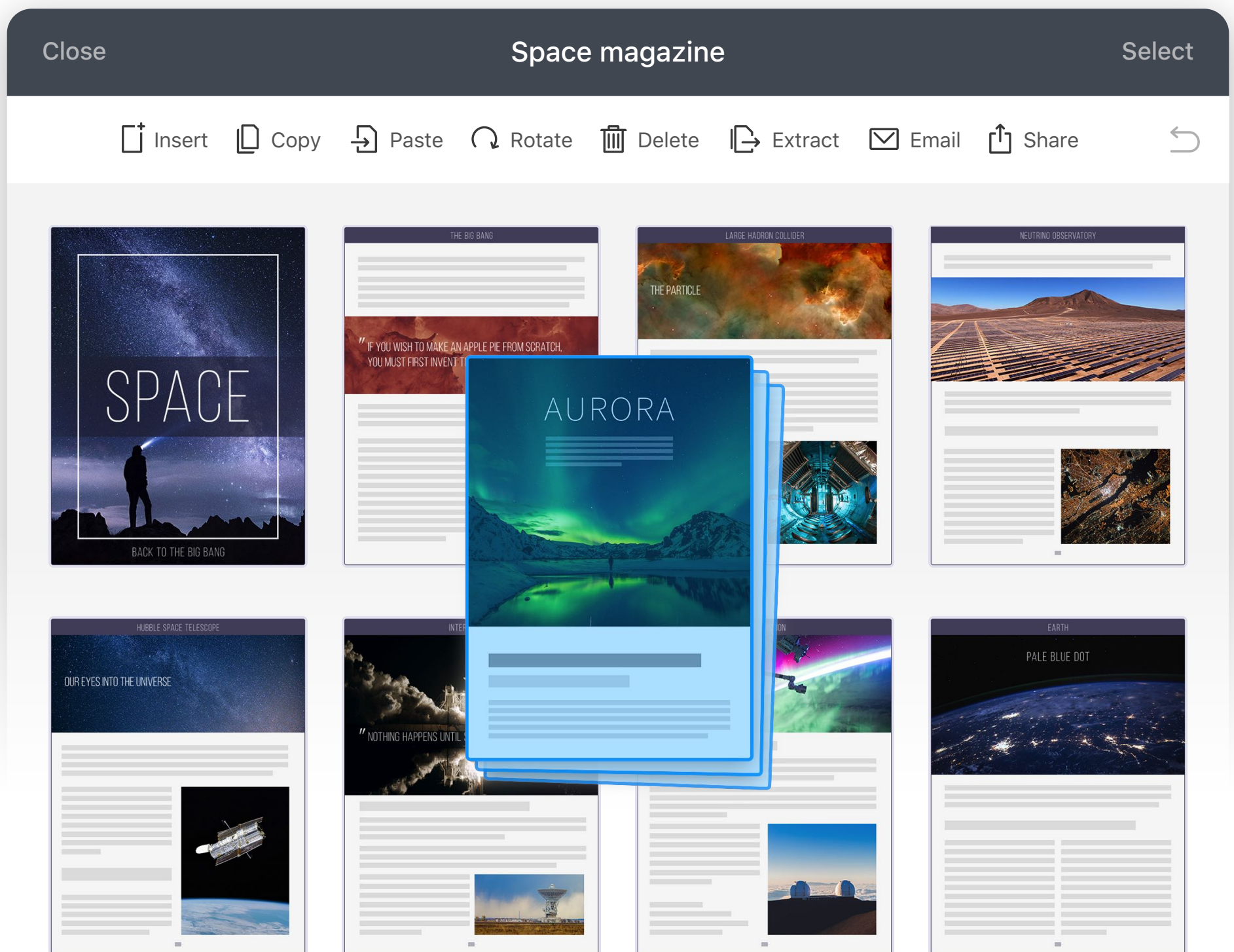
Give it a try

Take any tool you like, either **A** Highlight,  Pen or  Note, and try to mark up the text below:

*All the world's a stage,
And all the men and women merely players;
They have their exits and their entrances;
And one man in his time plays many parts,
His acts being seven ages.*

Manage pages

Page management in PDF Expert is intuitively simple and fast. Tap  to insert, rearrange and extract pages.



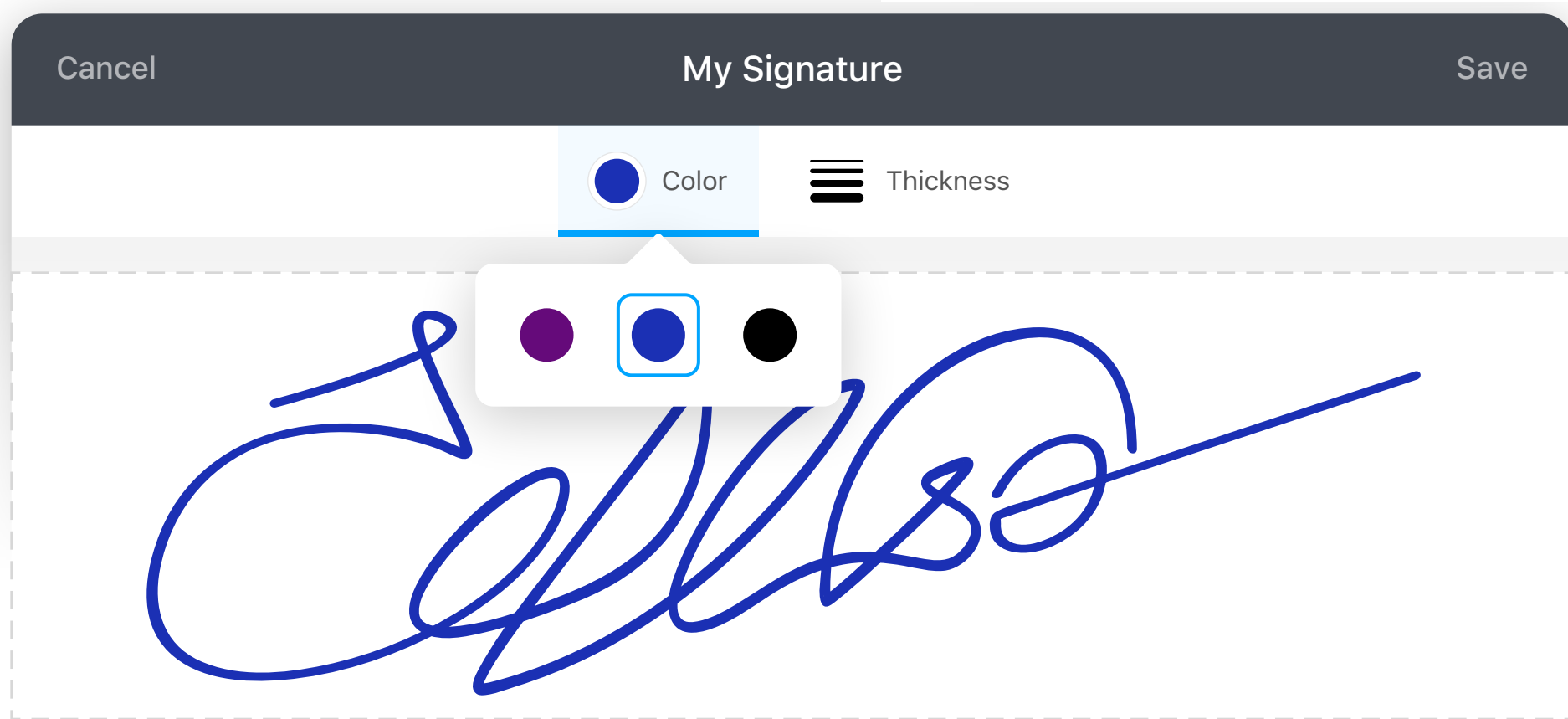
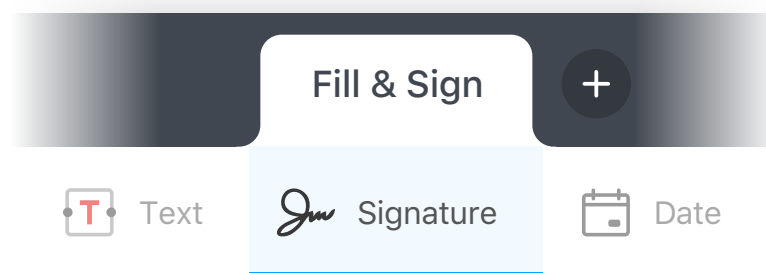
To change the page order in the Thumbnail view, select the pages and Drag'n'Drop them to the needed place in the document.



Tip: Use the **two finger rotation gesture** to change the page orientation.

Sign PDFs

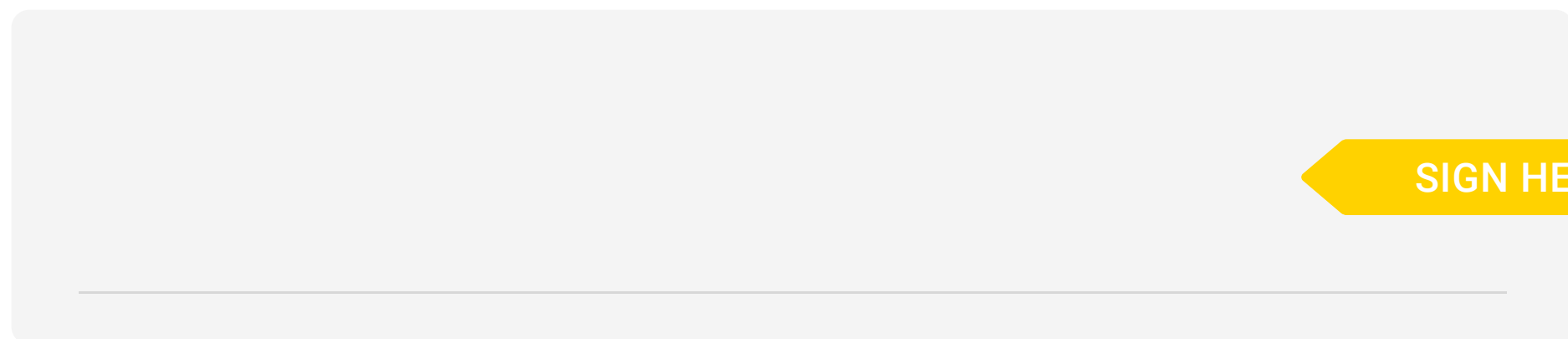
To place your personal free-hand signature in the PDF tap **Fill & Sign** and select  **Signature**.



Tip: The signature you create will be saved for future use, and will also be synced to PDF Expert on your iPhone and Mac.

Give it a try

Practice in creating your own life-like signature:




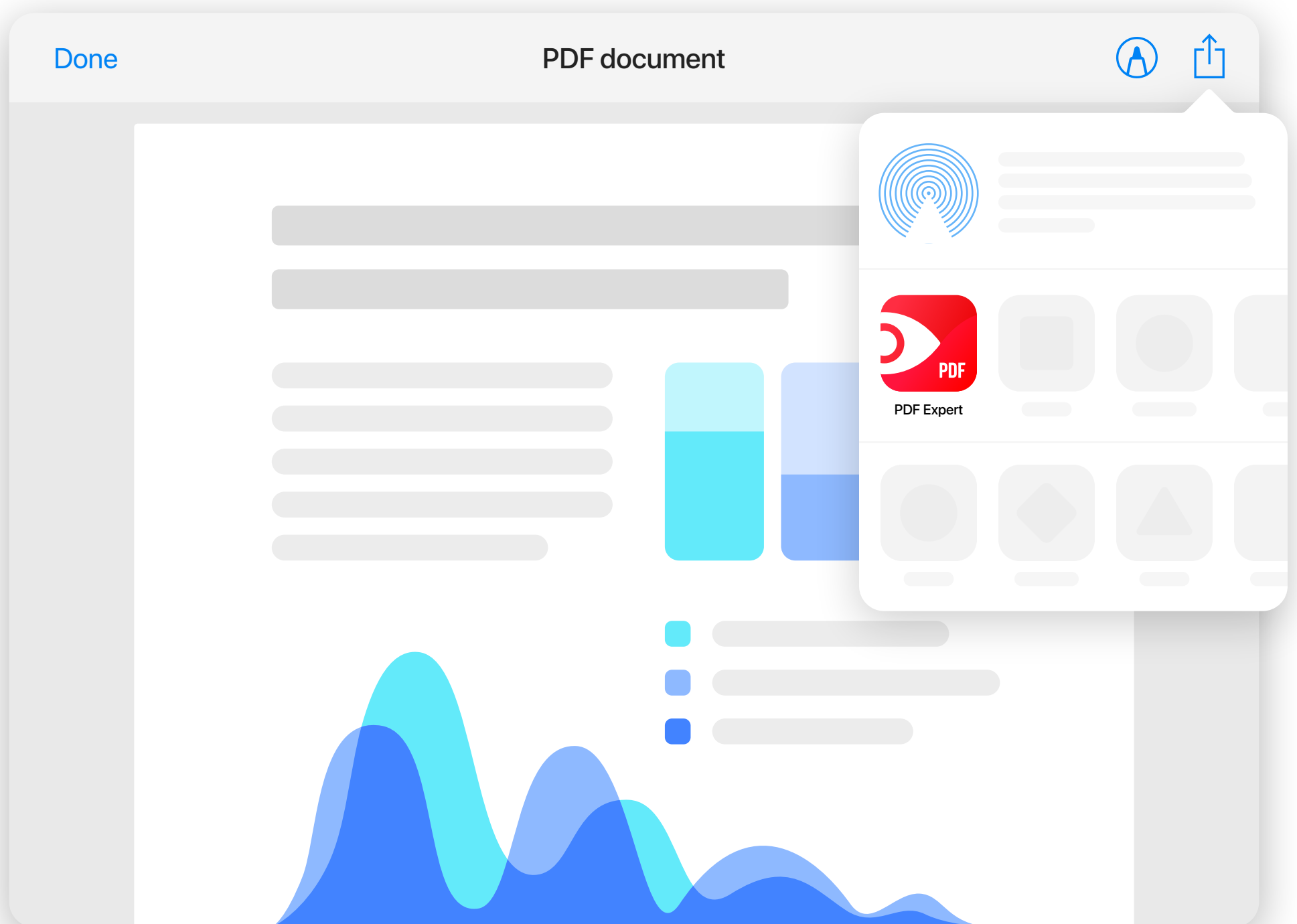
Import files



Among thousands of ways of how PDFs may appear in PDF Expert, the most obvious one is via email. Let's imagine that you receive an email with a PDF document that should be signed.

Your next steps are:

- Open the PDF attachment in the Mail app
- Tap **Share**  at the top right
- Select **PDF Expert** from the suggested apps



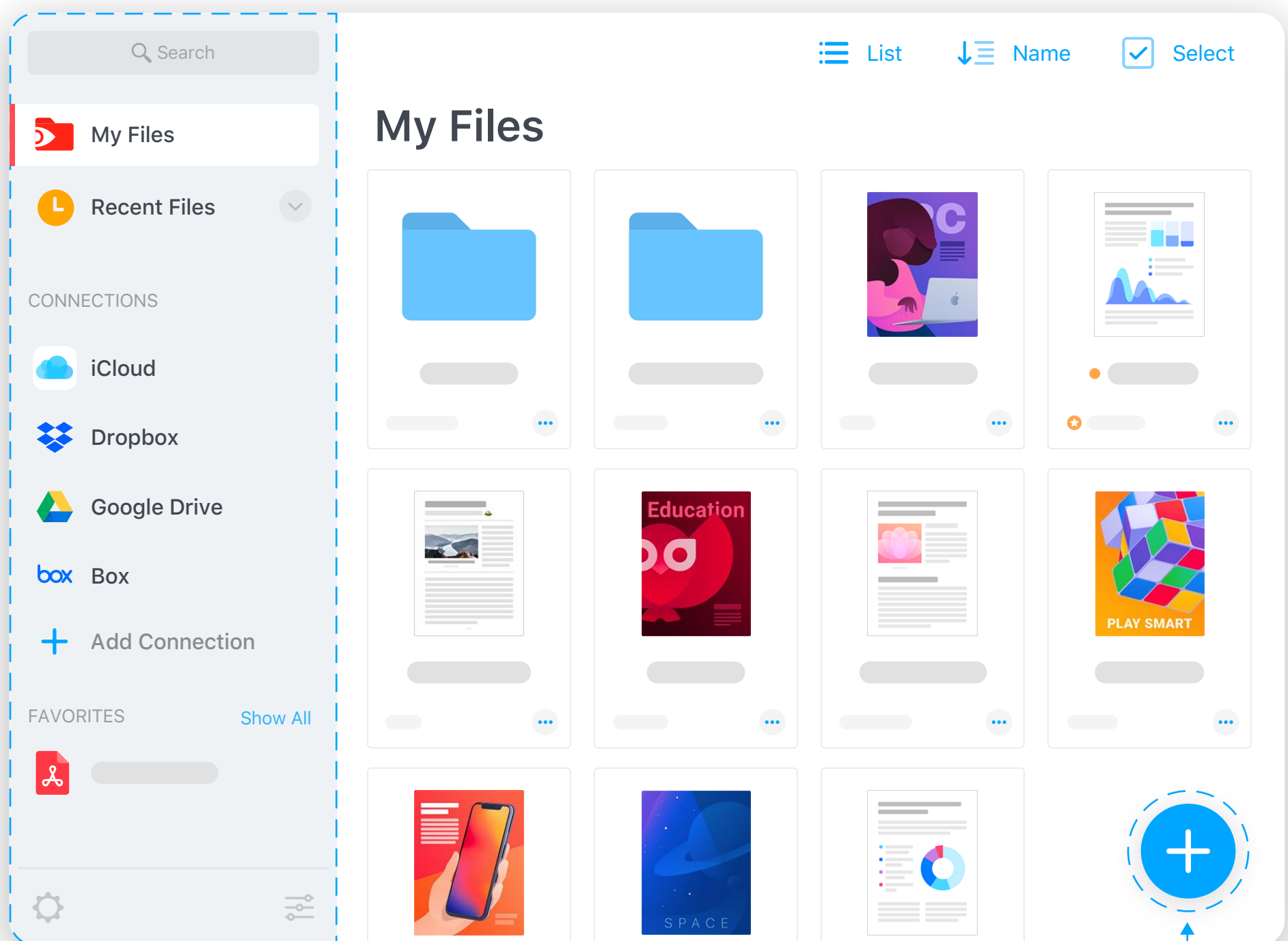
Voilà! The PDF document is successfully saved to PDF Expert!

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Here you can:

-  Create Folder
-  Create new PDF
-  Import from the cloud

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Add pages from one PDF to another, or merge the entire PDFs together without even opening them.



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Compress PDFs

Compress your cumbersome PDF files into compact PDF attachments to be shared via email with ease.