

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:

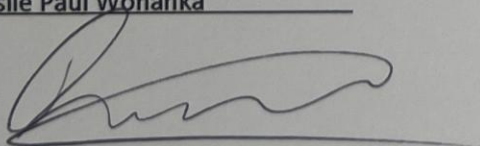
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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

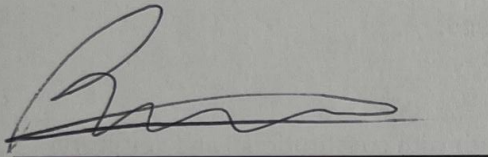
	<u>2024</u>	<u>2023</u>
<u>Income and Endowments from</u>		
Donations	-	-
<u>Net movement in funds</u>	-	-
	_____	_____
<u>Funds brought forward</u>	-	-
	_____	_____
<u>Total funds</u>	£ NIL	£ NIL
	=====	=====

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

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 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.