

FRIENDS OF WEST NORWOOD CEMETERY

England & Wales · Charity number 1172409

Details

Other names FOWNC

Status Registered

Legal form CIO

Registered 2017-04-04

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

Contact

Address Visitor Centre
West Norwood Cemetery & Crematorium
Norwood High Street
London
SE27 9JU

Phone +44 20 8390 7121

Email trustees@fownc.org

Website www.fownc.org

Activities

Objects: THE OBJECTS FOR WHICH THE FRIENDS OF THE WEST NORWOOD CEMETERY (HEREINAFTER REFERRED TO AS 'FOWNC') ARE ESTABLISHED TO PROMOTE THE PUBLIC BENEFIT, THE PRESERVATION, CARE AND IMPROVEMENT OF THE SOUTH METROPOLITAN (WEST NORWOOD) CEMETERY AS A PLACE OF RELIGIOUS, HISTORICAL, AND ECOLOGICAL INTEREST AND BEAUTY, AND AS A BURIAL GROUND.

Activities: The provision of regular tours and events within the cemetery and the holding of lectures and exhibitions outwith. Genealogical and other family history research. Newsletter 3 times a year

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Lambeth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£7,054	£7,032	-	-
2023-12-31	£5,196	£6,024	-	-
2022-12-31	£8,776	£12,025	-	-
2021-12-31	£8,367	£4,890	-	-
2020-12-31	£3,692	£3,088	-	-

Trustees

Name	Role	Appointed
Andrea Woodside		2024-11-17
Clare Harriott		2025-11-08
Dr Jane Teresa Jordan		2024-11-17
JILLIAN DUDMAN		2017-04-04
JOHN CLARKE		2017-04-04
Peter Hodgkinson		2025-11-08
ROBERT STEPHENSON		2017-04-04
Violet Anna Long		2017-04-04

FRIENDS OF WEST NORWOOD CEMETERY

England & Wales - Charity number 1172409

Accounts

Registered CIO No. 1172409

FRIENDS OF WEST NORWOOD CEMETERY

**REPORT OF THE TRUSTEES
AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2024

FRIENDS OF WEST NORWOOD CEMETERY
Reference and Administrative Information
for the year ended 31 December 2024

TRUSTEES:

Miss Jillian Dudman	
Mrs Violet Anna Long	
Professor Sir Colin Berry	resigned 25th February 2025
Mr John Clarke	
Mr Robert Stephenson	
Mr Tim Stephens	resigned 28th February 2024
Dr Victoria Solomonidis-Hunter	resigned 3rd December 2024
Ms Caroline Graham-Brown	resigned 19th June 2025
Dr Jane Jordan	appointed 17th November 2024
Ms Andrea Woodside	appointed 17th November 2024
Mrs Clare Harriott	co-opted 16 March 2025

BANKERS:

National Westminster Bank Plc
Clapham Junction (A) Branch
66-68 St John's Road
London SW11 1PB

CIO REGISTRATION NUMBER: 1172409 England and Wales

REGISTERED ADDRESS: 35 Addison Gardens
Surbiton
Surrey KT5 8DJ

WEBSITE: www.fownc.org

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Professor Robert Flanagan	resigned 5th July 2023
Miss Jillian Dudman	
Mrs Violet Anna Long	
Professor Sir Colin Berry	
Mr John Clarke	
Mr Robert Stephenson	
Mr Tim Stephens	resigned 28th February 2024
Dr Victoria Solomonidis-Hunter	
Ms Caroline Graham-Brown	
Dr Jane Jordan	(co-opted 26th April 2024)
Mr Francis Mercer	(co-opted 26th April 2024)
Ms Andrea Woodside	(co-opted 26th April 2024)

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**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 December 2023. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Friends of West Norwood Cemetery is a Charitable Incorporated Organisation registered with the Charity Commission (England & Wales). The charity registration number is 1172409. FoWNC was originally formed as an unincorporated charity (Registered number 1063450) which came into being under a Constitution adopted 24 March 1990 and subsequently registered as a charity on 16 July 1997. The CIO retained the name Friends of West Norwood Cemetery and the Trustees of the former Charity became the first Trustees of the Charitable Incorporated Organisation. It is governed under its Constitution which was adopted on 18 February 2017.

Recruitment and appointment of Trustees

The CIO is governed by a Committee of Trustees confirmed annually by election at the Annual General Meeting.

New Trustees are appointed to the Committee by existing Trustees in accordance with the Constitution. People with the relevant skills and with an interest in the aims of the CIO who could make a contribution to the further running and welfare of the charity are invited to join the Committee.

OBJECTIVES AND ACTIVITIES

The objects for which the Friends of West Norwood Cemetery are established, are to promote for the public benefit, the preservation, care and improvement of West Norwood Cemetery, which was established by Act of Parliament in 1836 and opened in 1837. Besides its great ecological interest and beauty, the cemetery is extremely important historically, being the last resting place of many household names in the fields of science, theatre, art, literature, sport and engineering and has over 300 entries in the Oxford Dictionary of National Biography. The cemetery covers 16 hectares (40 acres) and is listed Grade II* in Historic England's Register of Parks and Gardens and contains no less than 69 listed monuments. It was through the involvement of the Friends that the cemetery received a prestigious Lottery grant of £6.7M, the largest so far awarded to a cemetery. This has resulted in extensive restoration to the landscape and monuments as well as providing new access points into the cemetery. This major work, which has been drawing to a close over the past year, included the conversion of the lodge into offices and a new Visitor Centre and the restoration of St Stephen's Mortuary Chapel in the Greek Section which will now be available for community use. From the first application for a grant and throughout the entire implementation of the restoration the Friends have played a key part in negotiations.

ACHIEVEMENTS AND PERFORMANCE

The Friends of West Norwood Cemetery, in collaboration with the public and Lambeth Council, continue to promote our charitable objectives to "increase the knowledge and appreciation of West Norwood Cemetery, while promoting its conservation." Our dedicated members are essential to our efforts, and their support enables us to preserve, record and explain the Cemetery's rich history for public benefit.

In 2023, Professor Bob Flanagan, after over 30 years of service, stepped down as Chair following his request for a six-month leave of absence. During this period, Sir Colin Berry served as Interim Chair. Professor Flanagan was thanked at the 2023 AGM for his considerable services to the Friends. Indeed, the Friends would not have achieved so much without the benefit of his unequalled and proven dedication, knowledge, energy, commitment and contribution. Professor Flanagan has been a member of Friends since its first days and has been deeply involved in its development. He was at the heart of the litigation during the period 1990-1994 and further hearings which followed. This provided the Friends with a unique status among Cemetery Friends groups. Under his leadership, the Friends successfully halted Lambeth Council's policy of lawn conversion, which caused the destruction of a great many memorials. In addition, Professor Flanagan served on the West Norwood Cemetery National Lottery Heritage Fund Implementation Board and ensured that the Friends were partnered with Lambeth Council to secure a substantial grant from the Heritage Lottery Fund, the results of which are now evident throughout the cemetery. He chaired for many years the Advisory Group responsible for advising the West Norwood Cemetery Scheme of Management Committee. As editor of the Friends' Newsletter, Professor Flanagan contributed over 220 articles over the years, making him by far our most prolific author. The Newsletter is the document of record of the cemetery's history since the Friends began. Professor Flanagan initiated biographical research on those buried in the cemetery, and prepared for publication a range of informative leaflets and guides. His persistence and creativity are valued not only by the membership but also by the wider public.

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Long-established member John Clarke, previously Chair of the Brookwood Cemetery Society, author of several books on Brookwood, and recently co-author of our new guide on *Norwood and the Great War* was proposed by the trustees to take the role of Chair, and this was approved by the membership at the 2023AGM.

Representation with Lambeth Council about the cemetery include the (irregular) meetings of the Scheme of Management Committee, the quarterly Implementation Board and Steering Group meetings and monthly Look Ahead Meetings. These meetings cover updates on works, projects and expenditure across the cemetery with the main focus on the continuing work of the NLHF Project. When the NLHF Project comes to an end it is planned to resurrect the Strategic Partnership Board as a "shadow" body pending the formal winding up of the Scheme of Management Committee. The Steering Group meets with a standing agenda but no minutes are taken. Important points arising from these meetings are reported in our newsletters.

Since the early 1990s, the Friends have published a newsletter three times a year, with Issue 108 released in September 2023. To enhance communication with members, the trustees initiated regular e-mail bulletins. 21 bulletins were sent out in 2023, with a strong 65% open rate. These communications have successfully recruited new volunteers, for example, as desk researchers contributing biographies to the Newsletter, and tour leaders. Two members volunteered as regular tour leaders throughout 2023.. They have been trained by our Secretary, Jill Dudman, who has been overseeing our tours program for many years. Two of our members also began training with Lambeth Tour Guides and will graduate in 2024.

We also benefit from our other experienced tour leaders who help us support celebrations organised by other organisations. Four additional specialist tours led by our expert member guides were offered during National Cemeteries Week in June. Supporting the Lambeth Local History Festival in September, our volunteers ran a bookstall, a special tour and a very well-attended talk. New tours were developed to complement our 2022 guidebook *Norwood and the Great War* and to support Black History Month in October. Altogether, our volunteer guides conducted 20 tours. The Friends are also represented on Lambeth Local History Forum. In July, we began formally requesting donations for the tours. Our volunteers appreciate knowing their contributions are making a meaningful contribution to the Friends' financial stability.

Our dedicated gardening volunteers have worked diligently every Saturday to tidy and replant the gardens in the cemetery. We continue to welcome new gardeners, whether they wish to participate occasionally or on a more committed basis. The gardening group plays a vital role in monitoring the cemetery's condition, reporting issues such as fallen trees, damaged monuments and thefts to the trustees and cemetery staff. Their reports, along with those of our tour guides, contribute to keeping the cemetery a safe and peaceful place and highlight the benefits of having an engaged community working within the cemetery. Additionally, we are seeing an increasing number of our members submitting reports and photographs, which is greatly appreciated.

Our members continue to volunteer valuable assistance to individuals seeking information about those buried in the cemetery. With the knowledge of the cemetery gathered over more than 30 years, the Friends are able to help locate graves from among the 46,000 or so in West Norwood, guiding family members to their loved ones' resting places. One of our life members has been photographing grave memorials for many years, contributing thousands of images to Findagrave, a major contribution to research.

Our work includes contacting monument owners for the care and restoration of family tombs, supported by personal donations and grants. The Friends have requested Lambeth to provide a list of those monuments where current ownership has been established. The owners are responsible for the care and upkeep of the memorials. Professor Flanagan contacted several owners during his years as Chair, securing the support and restoration of a number of memorials, among them the memorial to Julius Reuter from the Thomson Reuters company, and from the families of Henry and John Doulton, Henry Tate and Alexander Berens.

The family of chemist John Newlands, who was the first to arrange the elements according to increasing atomic mass, got back in touch this year about restoring the Newlands tomb. Following our reports in Newsletter 108 and our email bulletin, one of our members provided an unexpected link to a family member in Australia, who was able to offer previously unseen family records and take legal ownership of the grave. As a result, a major grant was awarded by The Heritage of London Trust, ensuring that this grave will be restored in 2024. Other recent examples of private restoration include Rear Admiral James Bedbrook's memorial (see Newsletter 108) Richard Thornton's vault (see Newsletter 105).

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 DECEMBER 2023**

FINANCIAL REVIEW

There is a deficit on unrestricted funds of £828 (2022: surplus £3,249), and no movement on restricted reserves (2022: deficit £5,120). The unrestricted reserves at 31 December 2023 amounted to £11,048, having transferred £20,000 to a designated fund for the Visitors Centre (2022: £31,876) and restricted reserves total to £8,065.

The deficit arose due to writing down the value of publications by 40%.

The charity is totally dependent upon financial and practical support from its members and other donors and volunteers. The Trustees are most grateful for the generosity of all its supporters.

PLANS FOR THE FUTURE

The Trustees aim to build membership, further involve members in a wide range of activities and develop more formal arrangements with Lambeth Council to protect the historic role of the Friends, to extend the agreed role to encourage volunteering and establish a clear communications arrangements.

RESERVES POLICY

The Trustees have not adopted a specific reserves policy since in the long term they aim to apply funds to future restoration and repairs to monuments and memorials in the cemetery.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' 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 period, 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained 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 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 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the financial and other relevant information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved and authorised for issue by the Trustees on 28 September 2024 and signed on its behalf by:


John Clarke

**FRIENDS OF WEST NORWOOD CEMETERY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

		Unrestricted Funds	Designated Funds	Restricted Funds	Year ended 31-Dec-23	Year ended 31-Dec-22
	Notes	£			£	£
Income from:						
<i>Income from generated funds:</i>						
Membership	3	2,075			2,075	7,014
Gift aid	4	738			738	0
Donations		198		0	198	776
Publication sales		655			655	695
<i>Income from charitable activities:</i>						
Cemetery tours and lectures		848			848	159
Investment income	2	682			682	132
Total income		5,196		0	5,196	8,776
Expenditure on:						
<i>Charitable costs</i>						
Newsletter costs		1,342			1,342	1,065
Postage, stationery and other printing		338			338	1,245
Website		863			863	823
Room hire and expenses		689			689	150
Membership of other organisations		362			362	314
Insurance		91			91	151
PayPal & SumUp charges		80			80	105
Voice amplifier (SumUp card reader)		35			35	95
Publications	4	1,634			1,634	2,688
Storage		120			120	0
Gardening expenses		470			470	229
Memorial repairs	5				0	5,160
Total expenditure		6,024		0	6,024	12,025
Net income		(828)		-	(828)	(3,249)
Net movement in funds		(828)		-	(828)	(3,249)
Transfer between funds	9	(20,000)	20,000			
Reconciliation of funds						
Total funds brought forward	9	31,876	-	8,065	39,941	43,190
Total funds carried forward	9	11,048	20,000	8,065	39,113	39,941

**FRIENDS OF WEST NORWOOD CEMETERY
BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Current assets			
Stock of publications	5	3,263	4,897
Prepayment - Hall hire		315	0
Gift aid receivable		738	0
Cash at bank and in hand	8	34,797	35,044
		<u>39,113</u>	<u>39,941</u>
Liabilities			
Future subscriptions	3	-	-
Net assets		<u>39,113</u>	<u>39,941</u>
The funds of the Charity			
Unrestricted income funds	9	11,048	31,876
Designated income funds		20,000	0
		<u>31,048</u>	<u>31,876</u>
Restricted income funds	9	8,065	8,065
Total charity funds		<u>39,113</u>	<u>39,941</u>

The financial statements were approved and authorised by the Trustees on 28 September 2024 and are signed on their behalf by:-



..... John Clarke



..... Anna Long

FRIENDS OF WEST NORWOOD CEMETERY

Notes to the Financial Statements for the year ended 31 December 2023

1 Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the 'Charities SORP (FRS102) - 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 (FRS102) (effective 1 January 2015)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Public benefit entity

The charity meets the definition of a public benefit entity as defined by FRS 102.

1.3 Fund Accounting

General funds are unrestricted funds which 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.

Designated funds are unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable Grants and donations are accounted for in the Statement of Activities when receivable.

1.5 Expenditure

Expenditure is recognised in the Statement of Financial Activities on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-23	Total Year to 31-Dec-22
	£	£	£	
2 Investment income				
Bank interest	682		682	132

FRIENDS OF WEST NORWOOD CEMETERY

Notes to the Financial Statements

for the year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-23	Total Year to 31-Dec-22
	£	£	£	£
3 Membership				
Annual subscriptions	665		665	645
5 year subscriptions	1,400		1,400	1,075
Life subscriptions			0	400
Prior year adjustment		-	0	4,894
	2,065	0	2,065	7,014

The annual membership subscription to FOWNC was increased to £10 for 2024.

The prior year adjustment is the result of changing the accounting treatment of the five year and life membership subscriptions from the accruals basis to receipts in the year.

4 Gift aid

Income tax recovered relates to gift aid on membership and donations received after the year-end.

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-23	Total Year to 31-Dec-22
5 Stock and Cost of Publications				
Stock at 1 Jan 2023	4,867		4,867	1456
Cost of new publications	0		0	6,129
Movement during the year	(1,604)		(1,604)	(2,688)
	3,263	0	3,263	4,897

In 2022 there were two new publications were West Norwood Cemetery, An Illustrated Guide and Norwood, The Great War
Movement during the year includes a 40% charge for slow moving and obsolescent stock.

	Unrestricted Funds	Restricted Funds	Year to 31-Dec-23	Year to 31-Dec-22
	£	£	£	£
6 Memorial repairs				
Funds were raised towards the following repairs				
Gennadios	0		0	2,160
Coronio-Sechiari	0		0	3,000
	0	0	0	5,160

7 Trustees' remuneration and expenses

During the period, no member of the Committee of Trustees received any remuneration or reimbursement of expenses.

8 Cash at Bank and in hand	2023	2022
	£	£
NatWest Bank - Current account	936	204
NatWest Bank - Reserve account	6,637	7,058
NatWest Bank - 95 day Liquidity account	26,202	25,599
PayPal account	752	1,951
SumUp	120	82
Cash in hand	150	150
	34,797	35,044

FRIENDS OF WEST NORWOOD CEMETERY
Notes to the Financial Statements
for the year ended 31 December 2023

9 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Funds from charity 01-Jan-23 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31-Dec-23 £
General fund	31,876	5,196	(6,024)	(20,000)	11,048
Designated fund	-	-	-	20,000	20,000
	<u>31,876</u>	<u>5,196</u>	<u>-6,024</u>	<u>0</u>	<u>31,048</u>

**Name of unrestricted
fund**

Description, nature and purposes of the fund

General fund	The free reserves after allowing for all designated funds.
Designated fund	Contribution to the reburbishment of the Lodge as a combined Visitor and Administrative centre.

Analysis of movements in restricted funds

	Funds from charity 01-Jan-23	Incoming Resources	Resources Expended (Note 6)	Transfers	Funds 31-Dec-23
Restricted fund	8,065	0	-	-	8,065

**Name of restricted
fund**

Description, nature and purposes of the fund

Monument restoration fund	Funds received for the restoration of named monuments in West Norwood Cemetery.
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10 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Current assets	11,048	20,000	8,065	39,113
Current liabilities	-	-	-	-
	<u>11,048</u>	<u>20,000</u>	<u>8,065</u>	<u>39,113</u>

FRIENDS OF WEST NORWOOD CEMETERY

England & Wales - Charity number 1172409

Accounts

Registered CIO No. 1172409

FRIENDS OF WEST NORWOOD CEMETERY

**REPORT OF THE TRUSTEES
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for the year ended 31 December 2022

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REPORT OF THE TRUSTEES
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Recruitment and appointment of Trustees

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New Trustees are appointed to the Committee by existing Trustees in accordance with the Constitution. People with the relevant skills and with an interest in the aims of the CIO who could make a contribution to the further running and welfare of the charity are invited to join the management committee.

OBJECTIVES AND ACTIVITIES

The objects for which the Friends of West Norwood Cemetery are established are to promote for the public benefit, the preservation, care and improvement of West Norwood Cemetery, a cemetery established by Act of Parliament in 1836 and considered to be of great architectural and historical importance, as a place of historical and ecological interest and beauty and as a burial ground.

The Charity's principal activities in pursuit of its charitable objects were as follows:

- To speak and act on behalf of all who care for West Norwood Cemetery including those who own a grave in the Cemetery or cherish the memory of someone buried or otherwise commemorated there.
- To secure public access to, and enjoyment of, the Cemetery.
- To conserve the natural plant, animal, and other life of the Cemetery and, so far as practicable, of its surroundings.
- To organise groups to undertake recording and conservation works in the Cemetery.
- To preserve the historic monuments, buildings, structures and memorials of the Cemetery.
- To liaise with Lambeth Borough Council and other interested bodies in developing and implementing plans for the future of the Cemetery.
- To promote research into subjects directly connected with the objects of FoWNC and to publish and distribute the results of that research.
- To consider and if necessary comment on planning applications that might impact on the cemetery and on the West Norwood Conservation Area.

To act as a co-ordinating body and to co-operate with the local authority, planning committees, sanitary, drainage and all other local and statutory authorities (including representatives of the Church of England and of the Greek community), grave owners, voluntary organisations, charities and persons having aims similar to those of FoWNC.

- To stimulate public interest in the Cemetery and give information and advice.
- To publish and distribute regular newsletters, papers, reports and other literature in printed form and/or electronically as appropriate.
- To make surveys and prepare maps and plans and collect information relating to the Cemetery.
- To hold meetings, lectures and exhibitions, and to conduct tours of the Cemetery.
- To raise funds and to invite and receive contributions from any person or persons whatsoever by way of subscription, donation or otherwise.

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

ACHIEVEMENTS AND PERFORMANCE

The Friends of West Norwood Cemetery work both with the public and Lambeth Council, to promote our charitable objectives to "increase the knowledge and appreciation of West Norwood Cemetery, while promoting its conservation". As a dedicated community organisation, the Friends continue to preserve and record the Cemetery's rich history for the public benefit.

The Friends enjoyed a busy 2022, after the enforced quiet of the Covid 19 lockdown in 2021. All of the work carried out on behalf of the Friends is achieved by the volunteer effort of our members. The Friends are reliant on the membership for both its income and activities. Our core income is from our membership which stood at 438 paid up members at the end of 2022. The Trustees greatly appreciate this, and we are always interested in a wider and closer involvement from our members. We are proud of the progress we are making and look forward to continuing to strengthen our membership in the 2023.

The Friends volunteers organised an introductory tour of the Cemetery every month in 2022, focusing on the monuments and memorials with the most historic or social significance. An additional member joined the tours team, and further members are being trained ready for 2023. The Friends' dedication to sharing the Cemetery's history with the public has been met with enthusiasm and support, with the majority of the tours fully booked. A number of specialist tours were also organised for a range of groups.

The Friends continue to be a valuable resource for people looking for information about those buried in the Cemetery. With their intimate knowledge of the layout of the Cemetery, Friends volunteers give help with locating graves, often taking family members to the graveside.

Throughout 2022, the Friends' gardening volunteers dedicated their Saturdays to weeding and tidying the Cemetery, earning a Gold award in the prestigious London in Bloom contest. Another volunteer takes photographs of graves throughout the year, which are then uploaded to the popular website Find-a-grave. The Friends also host illustrated lectures on the lives and contributions of notable individuals buried in the Cemetery. Two lectures were organised during 2022. At the AGM on 15 October 2022, Sally Strachey of Sally Strachey Historic Conservation gave an illustrated lecture on *Preserving Memory and Keeping History Alive*, and on Saturday 19 November 2022, Bill Linskey, Chair of the Brixton Society and of the Lambeth Local History Forum, gave an illustrated lecture on *Sir Henry Tate: His life, work and philanthropy*. We have been publishing our Newsletter three times a year since the beginning of 1990, with issue 105 published by the end of 2022. It provides news about developments in or affecting the Cemetery and contains biographical articles on persons buried in the Cemetery. Our Newsletter is available at <https://www.fownc.org/newsletters/>. A summary of the Newsletter articles, also online, is kept up-to-date.

The Friends were partners with Lambeth Council in the successful National Lottery Heritage Fund (NLHF) grant application. This grant of just under £4.7 million came through the NLHF Parks for People scheme and represents 68% of the cost of Lambeth Council's £7 million *West Norwood Cemetery: A New Beginning* project. The objectives of the project are "to conserve the Cemetery's magnificent landscape and built structures, as well as offer new experiences and facilities to increase community use". The Council is managing the overall project and the Friends provide oversight and specialist knowledge through representation on the NLHF Implementation Board. The Friends have also agreed to contribute £20,000 of reserves towards the project. During 2022 Lambeth Council agreed to make up differences in respect of escalating costs due to inflation and the consequences of delay due to the COVID-19 pandemic.

The governance of the Cemetery is currently directed through a Scheme of Management and the Friends continues to be represented on its Advisory Group. A Strategic Partnership Board is expected in time to replace the present arrangements, subject to the approval under Faculty of the Southwark Diocesan Consistory Court.

The Friends worked with Lambeth Council to develop a scheme for the re-use of graves to create further space for burials. Grave re-use remains in a preliminary phase and there will be further public consultation before any scheme proceeds. More generally the Friends have collaborated with Lambeth Council on issues such as drafting the now published revised cemetery regulations, the reconstruction of the boundary wall to the Hellenic Enclosure, litter and vegetation clearance, and health and safety issues especially the risk of trees collapsing. The latter is a major concern as several several diseased trees fell during the year, causing loss of memorials. The partnership has focused on health and safety concerns such as the risk of trees collapsing, which is particularly relevant as several diseased trees have already caused the loss of memorials. The Friends are committed to ensuring that the memorials are protected and the cemetery remains a safe and place for people to remember their loved ones, and to enjoy as a public open space. With many of our members regularly visiting the Cemetery, their reports of fallen trees, broken memorials and thefts the Friends continue to be passed onto Council staff for action. The Friends are committed to ensuring that the memorials are protected and that the Cemetery remains a safe place for people to remember their loved ones, and to enjoy as a public open space of historic and natural interest.

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 DECEMBER 2022**

FINANCIAL REVIEW

There is a surplus on unrestricted funds of £1,871, and a deficit on restricted reserves £5,120. The unrestricted reserves at 31 December 2022 amounted to £31,876 and restricted reserves total to £8,065. The activities on unrestricted funds included the transfer of future subscriptions £4,894 to income and the net cost of publications during the year of £2,688. Donations of £5,160 were received in 2021 to cover the cost of the transfer to Lambeth for memorial repairs.

The charity is totally dependent upon financial and practical support from its members and other donors and volunteers. The Trustees are most grateful for the generosity of all its supporters.

PLANS FOR THE FUTURE

The Friends will continue to work with the Council on the Heritage Lottery Fund project. The Trustees are keen to further involve the membership in wide range of activities. A weekly working party aids with vegetation clearance in the cemetery with the cooperation of the council. A monthly events guide is emailed to members to share information in a timely manner. Twitter and Mailchimp mailings re topics of interest and current events are accessible to members and non-members alike. Regular tours of the cemetery are likewise offered to all, but pre-booking has proved to be essential.

RESERVES POLICY

The Trustees have not adopted a specific reserves policy since in the long term they aim to apply funds to future restoration and repairs to monuments and memorials in the cemetery.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' 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 period, 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained 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 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 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the financial and other relevant information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved and authorised for issue by the Trustees on 7 October 2023 and signed on its behalf by:

.....
John Clarke

**FRIENDS OF WEST NORWOOD CEMETERY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Unrestricted Funds	Restricted Funds	Year ended 31-Dec-22	Year ended 31-Dec-21
	Notes	£	£	£	£
Income from:					
<i>Income from generated funds:</i>					
Membership	3	7,014		7,014	1,956
Gift aid	4	0		0	0
Donations		776	0	776	6,104
Publication sales		695		695	139
<i>Income from charitable activities:</i>					
Cemetery tours and lectures		159		159	248
Investment income	2	92	40	132	39
Total income		8,736	40	8,776	8,486
Expenditure on:					
<i>Charitable costs</i>					
Newsletter costs		1,065		1,065	706
Postage, stationery and other printing		1,245		1,245	820
Website		823		823	684
Room hire and expenses		150		150	90
Membership of other organisations		314		314	194
Insurance		151		151	150
PayPal & SumUp charges		105		105	145
SumUp card reader		95		95	0
Publications	4	2,688		2,688	119
Gardening expenses		229		229	101
Memorial repairs	5	0	5,160	5,160	2,000
Total expenditure		6,865	5,160	12,025	5,009
Net income		1,871	(5,120)	(3,249)	3,477
Net movement in funds		1,871	(5,120)	(3,249)	3,477
Reconciliation of funds					
Total funds brought forward		30,005	13,185	43,190	39,713
Total funds carried forward	9	31,876	8,065	39,941	43,190

**FRIENDS OF WEST NORWOOD CEMETERY
BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Current assets			
Stock of publications	5	4,897	1,456
Prepayment		0	1,250
Cash at bank and in hand	8	<u>35,044</u>	<u>45,377</u>
		39,941	48,083
Liabilities			
Future subscriptions	3	-	(4,894)
Net assets		<u><u>39,941</u></u>	<u><u>43,190</u></u>
The funds of the Charity			
Unrestricted income funds	9	31,876	30,005
Restricted income funds	9	8,065	13,185
Total charity funds		<u><u>39,941</u></u>	<u><u>43,190</u></u>

The financial statements were approved and authorised by the Trustees on 7th October 2023 and are signed on their behalf by:-

..... John Clarke

..... Anna Long

FRIENDS OF WEST NORWOOD CEMETERY

Notes to the Financial Statements

for the year ended 31 December 2022

1 Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the 'Charities SORP (FRS102) - 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 (FRS102) (effective 1 January 2015)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Public benefit entity

The charity meets the definition of a public benefit entity as defined by FRS 102.

1.3 Fund Accounting

General funds are unrestricted funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable Grants and donations are accounted for in the Statement of Activities when receivable.

1.5 Expenditure

Expenditure is recognised in the Statement of Financial Activities on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

	Unrestricted Funds £	Restricted Funds £	Total Year to 31-Dec-22 £	Total Year to 31-Dec-21
2 Investment income				
Bank interest	92	40	132	39

FRIENDS OF WEST NORWOOD CEMETERY**Notes to the Financial Statements**

for the year ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-22	Total Year to 31-Dec-21
	£	£	£	£
3 Membership				
Annual subscriptions	645		645	735
5 year subscriptions	1,075		1,075	1,221
Life subscriptions	400		400	-
Prior year adjustment	4,894	-	4,894	-
	<u>7,014</u>	<u>0</u>	<u>7,014</u>	<u>1,956</u>

The annual membership subscription to FOWNC is £5.

The prior year adjustment is the result of changing the accounting treatment of the five year and life membership subscriptions from the accruals basis to receipts in the year.

5 year membership of £25 were spread over the five years and a life membership over 20 years, with the advance portion of these subscriptions shown on the Balance Sheet as a liability.

4 Gift aid

Income tax recovered relates to gift aid on membership and donations.

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-22	Total Year to 31-Dec-21
5 Stock and Cost of Publications				
Stock at 1 Jan 2022	1,456		1,456	1575
Cost of new publications	6,129		6,129	
Movement during the year	(2,688)		(2,688)	(119)
	<u>4,897</u>	<u>0</u>	<u>4,897</u>	<u>1,456</u>

New publications were West Norwood Cemetery, An Illustrated Guide and Norwood, The Great War

	Unrestricted Funds	Restricted Funds	Year to 31-Dec-22	Year to 31-Dec-21
	£	£	£	£
6 Memorial repairs				
Funds were raised towards the following repairs				
Gennadios	0	2,160	2,160	0
Coronio-Sechiari	0	3,000	3,000	0
	<u>0</u>	<u>5,160</u>	<u>5,160</u>	<u>0</u>

7 Trustees' remuneration and expenses

During the period, no member of the Committee of Trustees received any remuneration or reimbursement of expenses.

8 Cash at Bank and in hand

	2022	2021
	£	£
NatWest Bank - Current account	204	9,569
NatWest Bank - Reserve account	7,058	10,039
NatWest Bank - 95 day Liquidity account	25,599	25,486
PayPal account	1,951	133
SumUp	82	0
Cash in hand	150	150
	<u>35,044</u>	<u>45,377</u>

FRIENDS OF WEST NORWOOD CEMETERY
Notes to the Financial Statements
for the year ended 31 December 2022

9 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Funds from charity 01-Jan-22 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31-Dec-22 £
General fund	30,005	8,736	(6,865)	-	31,876

**Name of unrestricted
fund**

Description, nature and purposes of the fund

General fund The free reserves after allowing for all designated funds.

Analysis of movements in restricted funds

	Funds from charity 01-Jan-22	Incoming Resources	Resources Expended (Note 6)	Transfers	Funds 31-Dec-22
Restricted fund	13,185	40	(5,160)	-	8,065

**Name of restricted
fund**

Description, nature and purposes of the fund

Monument restoration fund Funds received for the restoration of named monuments in West Norwood Cemetery.

10 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Current assets	31,876	-	8,065	39,941
Current liabilities	-	-	-	-
	<u>31,876</u>	<u>-</u>	<u>8,065</u>	<u>39,941</u>

FRIENDS OF WEST NORWOOD CEMETERY

England & Wales - Charity number 1172409

Accounts

Registered CIO No. 1172409

FRIENDS OF WEST NORWOOD CEMETERY

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

FRIENDS OF WEST NORWOOD CEMETERY
Reference and Administrative Information
for the year ended 31 December 2021

TRUSTEES:

Professor Robert Flanagan	Chairperson
Miss Jillian Dudman	Secretary
Mrs Violet Anna Long	Treasurer
Professor Sir Colin Berry	
Mr John Clarke	
Mr Robert Stephenson	
Mr Timothy Stephens	
Mrs Victoria Solomonidis-Hunter	
Ms Caroline Graham-Brown	appointed 12.07.2021

BANKERS:

National Westminster Bank Plc
Clapham Common Branch
145 Clapham High Street
London SW4 7NS

CIO REGISTRATION NUMBER: 1172409 England and Wales

REGISTERED ADDRESS: 79 Durban Road
London SE27 9RW

WEBSITE: www.fownc.org

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 December 2021. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Friends of West Norwood Cemetery is a Charitable Incorporated Organisation registered with the Charity Commission (England & Wales). The charity registration number is 1172409. FoWNC was originally formed as an unincorporated charity (Registered number 1063450) which came into being under a Constitution adopted 24 March 1990 and subsequently registered as a charity on 16 July 1997.

The CIO retained the name Friends of West Norwood Cemetery and the Trustees of the former Charity became the first Trustees of the Charitable Incorporated Organisation. It is governed under its Constitution which was adopted on 18 February 2017.

Recruitment and appointment of Trustees

The CIO is governed by a Committee of Trustees confirmed annually by election at the Annual General Meeting.

New Trustees are appointed to the Committee by existing Trustees in accordance with the Constitution. People with the relevant skills and with an interest in the aims of the CIO who could make a contribution to the further running and welfare of the charity are invited to join the management committee.

OBJECTIVES AND ACTIVITIES

The objects for which the Friends of West Norwood Cemetery are established are to promote for the public benefit, the preservation, care and improvement of West Norwood Cemetery, a cemetery established by Act of Parliament in 1836 and considered to be of great architectural and historical importance, as a place of historical and ecological interest and beauty and as a burial ground.

The Charity's principal activities in pursuit of its charitable objects were as follows:

- To speak and act on behalf of all who care for West Norwood Cemetery including those who own a grave in the Cemetery or cherish the memory of someone buried or otherwise commemorated there.
- To secure public access to, and enjoyment of, the Cemetery.
- To conserve the natural plant, animal, and other life of the Cemetery and, so far as practicable, of its surroundings.
- To organise groups to undertake recording and conservation works in the Cemetery.
- To preserve the historic monuments, buildings, structures and memorials of the Cemetery.
- To liaise with Lambeth Borough Council and other interested bodies in developing and implementing plans for the future of the Cemetery.
- To promote research into subjects directly connected with the objects of FoWNC and to publish and distribute the results of that research.
- To consider and if necessary comment on planning applications that might impact on the cemetery and on the West Norwood Conservation Area.

To act as a co-ordinating body and to co-operate with the local authority, planning committees, sanitary, drainage and all other local and statutory authorities (including representatives of the Church of England and of the Greek community), grave owners, voluntary organisations, charities and persons having aims similar to those of FoWNC.

- To stimulate public interest in the Cemetery and give information and advice.
- To publish and distribute regular newsletters, papers, reports and other literature in printed form and/or electronically as appropriate.
- To make surveys and prepare maps and plans and collect information relating to the Cemetery.
- To hold meetings, lectures and exhibitions, and to conduct tours of the Cemetery.
- To raise funds and to invite and receive contributions from any person or persons whatsoever by way of subscription, donation or otherwise.

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENTS AND PERFORMANCE

The year was again frustrated by the effects the COVID-19 pandemic but efforts were made to restart activities in a modest way and with appropriate precautions. A limited number of monthly guided tours occurred but the Annual Open day was again cancelled. The Trustees have conducted business on-line but were pleased to convene the 2021 Annual General Meeting with live attendance. FOWNC Membership continues to grow and we now have over 400 paid-up members.

The newsletter continued to be published three times a year and is available at <https://www.fownc.org/newsletters/>. It provides news about developments in or affecting the cemetery and contains biographical articles on persons buried in the cemetery. During the year work continued on the final phases of two publications, a revised guide to the cemetery and a comprehensive gazetteer dedicated to those buried or commemorated in the cemetery who lost their lives during the First World War, both to be published during 2022.

In partnership with Lambeth Council the Charity continued participation with the implementation phase of the successful National Lottery Heritage Fund grant under their Parks for People scheme valued at just under £4.7 million, 68% of the cost of the New Beginning project giving a total value of NLHF related grant with Lambeth and FOWNC contributions as just under £7 million. FOWNC agreed to contribute £20,000 in addition to our contribution of volunteer time. Lambeth Council has agreed to make up differences, inflation and the consequences of COVID-19 being concerns and are providing management and other resources to support the project. The implementation phase commenced in April 2019 but, as last year, progress has been fraught with many frustrations and delays. Works during 2021 were mostly reconstruction of drainage and remaking of roadways with a start made on the conservation of two memorials, Auffray and Baldwin Brown. Completion of the whole is now scheduled for early 2024 with the opening of a Visitor Centre.

FOWNC continues to attempt to work with Lambeth Council with representation on the National Lottery Heritage Fund Implementation Board providing oversight. The governance of the cemetery is directed through a Scheme of Management and FOWNC continues to be represented on its Advisory Group. At the same time it is providing assistance to the slow development, by Lambeth Council, of a Strategic Partnership Board which may in time replace the present arrangements, subject to the approval under Faculty of the Southwark Diocesan Consistory Court.

We have made much progress in the development of relations with members of the Greek community in London. We have collaborated with their work to identify all persons buried within the Hellenic Enclosure and assisted with enabling the restoration of two memorials, those to Johannes Gennadius (1844-1932) and to the Coronio-Sechiari family. The Friends have continued to cooperate with Lambeth Council to develop a scheme for the re-use of graves in order to create further space for burials and at the same time commemorating existing burials and conserving extant monuments. Progress has again been delayed by work on the National Heritage Lottery Fund programme. Grave re-use remains in a preliminary phase and there will be further public consultation before any scheme proceeds. More generally FOWNC has collaborated with Lambeth Council on a range of matters affecting the cemetery, including the drafting of revised cemetery regulations, the reconstruction of the boundary wall to the Hellenic Enclosure, litter and vegetation clearance, and health and safety issues especially the risk of trees collapsing. We are grateful to Lambeth Council for assistance with the re-erection and cleaning of the Cross over the grave of Thomas Noon Talfourd (1795-1854) which had been badly damaged after a tree fell on it. FOWNC has particular concerns about the absence of physical security in the cemetery which has given rise to a perceived rise in vandalism and anti-social behaviour.

FINANCIAL REVIEW

During the year there was a small deficit on unrestricted funds of £146 and a surplus on restricted reserves £3,623. The unrestricted reserves at 31 December 2021 amounted to £30,005 and restricted reserves total to £13,185.

The charity is totally dependent upon financial and practical support from its members and other donors and volunteers. The Trustees are most grateful for the generosity of all its supporters.

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

RESERVES POLICY

The Trustees have not adopted a specific reserves policy since in the long term they aim to apply funds to future restoration and repairs to monuments and memorials in the cemetery.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' 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 period, 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained 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 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 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the financial and other relevant information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved and authorised for issue by the Trustees on 10 September 2022 and signed on its behalf by:

.....
Robert Flanagan (Chair)
September 2022

**FRIENDS OF WEST NORWOOD CEMETERY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Unrestricted Funds	Restricted Funds	Year ended 31-Dec-21	Year ended 31-Dec-20
	Notes	£	£	£	£
Income from:					
<i>Income from generated funds:</i>					
Membership	2	1,956		1,956	2,275
Gift aid	3	0		0	0
Donations		494	5,610	6,104	1,134
Publication sales	4	20		20	78
<i>Income from charitable activities:</i>					
Cemetery tours and lectures		248		248	95
Investment income	5	26	13	39	110
Total income		<u>2,744</u>	<u>5,623</u>	<u>8,367</u>	<u>3,692</u>
Expenditure on:					
<i>Charitable costs</i>					
Newsletter costs		706		706	616
Postage, stationery and other printing		820		820	946
Website		684		684	634
Room hire and expenses		90		90	40
Membership of other organisations		194		194	177
Insurance		150		150	150
PayPal charges		145		145	76
Publications		0		0	449
Gardening expenses		101		101	0
Memorial repairs			2,000	2,000	0
Total expenditure		<u>2,890</u>	<u>2,000</u>	<u>4,890</u>	<u>3,088</u>
Net income		(146)	3,623	3,477	605
Net movement in funds		<u>(146)</u>	<u>3,623</u>	<u>3,477</u>	<u>605</u>
Reconciliation of funds					
Total funds brought forward		30,151	9,562	39,713	39,108
Total funds carried forward	9	<u><u>30,005</u></u>	<u><u>13,185</u></u>	<u><u>43,190</u></u>	<u><u>39,713</u></u>

**FRIENDS OF WEST NORWOOD CEMETERY
BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Current assets			
Stock of publications	4	1,456	1,575
Prepayment		1,250	0
Cash at bank and in hand	7	<u>45,377</u>	<u>42,653</u>
		48,083	44,228
Liabilities			
Future subscriptions	2	(4,894)	(4,515)
Net assets		<u>43,190</u>	<u>39,713</u>
The funds of the Charity			
Unrestricted income funds	8	30,005	30,151
Restricted income funds	8	13,185	9,562
Total charity funds		<u>43,190</u>	<u>39,713</u>

The financial statements were approved and authorised by the Trustees on 10 September 2022 and are signed on their behalf by:-

..... Robert Flanagan

..... Anna Long

FRIENDS OF WEST NORWOOD CEMETERY

Notes to the Financial Statements

for the year ended 31 December 2021

1 Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the 'Charities SORP (FRS102) - 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 (FRS102) (effective 1 January 2015)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Public benefit entity

The charity meets the definition of a public benefit entity as defined by FRS 102.

1.3 Fund Accounting

General funds are unrestricted funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants and donations are accounted for in the Statement of Activities when receivable.

1.5 Expenditure

Expenditure is recognised in the Statement of Financial Activities on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

FRIENDS OF WEST NORWOOD CEMETERY
Notes to the Financial Statements
for the year ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-21	Total Year to 31-Dec-20
	£	£	£	£
2 Membership				
Annual subscriptions	735		735	655
Subscriptions released to income	1,221		1,221	1,620
	<u>1,956</u>	<u>0</u>	<u>1,956</u>	<u>2,275</u>

The annual membership subscription to FOWNC is £5.
5 year membership of £25 is spread over the five years and a life membership is spread over 20 years. The advance portion of these subscriptions are shown on the Balance Sheet as a liability.

3 Gift aid

Income tax recovered relates to gift aid on membership and donations.

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-21	Total Year to 31-Dec-20
4 Publication sales				
Publication sales	20		20	78
	<u>20</u>	<u>0</u>	<u>20</u>	<u>78</u>

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-21	Total Year to 31-Dec-20
	£	£	£	£
5 Investment income				
Bank interest	26	13	39	110

6 Trustees' remuneration and expenses

During the period, no member of the Committee of Trustees received any remuneration or reimbursement of expenses.

7 Cash at Bank and in hand	2021	2020
	£	£
NatWest Bank - Current account	9,569	5,252
NatWest Bank - Reserve account	10,039	10,038
NatWest Bank - 95 day Liquidity account	25,486	25,448
PayPal account	133	1,747
Cash in hand	150	168
	<u>45,377</u>	<u>42,653</u>

FRIENDS OF WEST NORWOOD CEMETERY
Notes to the Financial Statements
for the year ended 31 December 2021

8 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Funds from charity 01-Jan-21 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31-Dec-21 £
General fund	30,151	2,744	(2,890)	-	30,005

**Name of unrestricted
fund**

Description, nature and purposes of the fund

General fund The free reserves after allowing for all designated funds.

Analysis of movements in restricted funds

	Funds from charity 01-Jan-21	Incoming Resources	Resources Expended	Transfers	Funds 31-Dec-21
Restricted fund	9,562	5,623	(2,000)	-	13,185

**Name of restricted
fund**

Description, nature and purposes of the fund

Monument restoration fund Funds received for the restoration of named monuments in West Norwood Cemetery.

9 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Current assets	34,898	-	13,185	48,083
Current liabilities	(4,894)	-	-	(4,894)
	<u>30,004</u>	<u>-</u>	<u>13,185</u>	<u>43,190</u>

FRIENDS OF WEST NORWOOD CEMETERY

England & Wales - Charity number 1172409

Accounts

Registered CIO No. 1172409

**FRIENDS OF WEST NORWOOD CEMETERY
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 December 2020. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Friends of West Norwood Cemetery is a Charitable Incorporated Organisation registered with the Charity Commission (England & Wales). The charity registration number is 1172409. FoWNC was originally formed as an unincorporated charity (Registered number 1063450) which came into being under a Constitution adopted 24 March 1990 and subsequently registered as a charity on 16 July 1997.

The CIO retained the name Friends of West Norwood Cemetery and the Trustees of the former Charity became the first Trustees of the Charitable Incorporated Organisation. It is governed under its Constitution which was adopted on 18 February 2017.

Recruitment and appointment of Trustees

The CIO is governed by a Committee of Trustees confirmed annually by election at the Annual General Meeting.

New Trustees are appointed to the Committee by existing Trustees in accordance with the Constitution. People with the relevant skills and with an interest in the aims of the CIO who could make a contribution to the further running and welfare of the charity are invited to join the management committee.

OBJECTIVES AND ACTIVITIES

The objects for which the Friends of West Norwood Cemetery are established are to promote for the public benefit, the preservation, care and improvement of West Norwood Cemetery, a cemetery established by Act of Parliament in 1836 and considered to be of great architectural and historical importance, as a place of historical and ecological interest and beauty and as a burial ground.

The Charity's principal activities in pursuit of its charitable objects were as follows:

- To speak and act on behalf of all who care for West Norwood Cemetery including those who own a grave in the Cemetery or cherish the memory of someone buried or otherwise commemorated there.
- To secure public access to, and enjoyment of, the Cemetery.
- To conserve the natural plant, animal, and other life of the Cemetery and, so far as practicable, of its surroundings.
- To organise groups to undertake recording and conservation works in the Cemetery.
- To preserve the historic monuments, buildings, structures and memorials of the Cemetery.
- To liaise with Lambeth Borough Council and other interested bodies in developing and implementing plans for the future of the Cemetery.
- To promote research into subjects directly connected with the objects of FoWNC and to publish and distribute the results of that research.
- To consider and if necessary comment on planning applications that might impact on the cemetery and on the West Norwood Conservation Area.
- To act as a co-ordinating body and to co-operate with the local authority, planning committees, sanitary, drainage and all other local and statutory authorities (including representatives of the Church of England and of the Greek community), grave owners, voluntary organisations, charities and persons having aims similar to those of FoWNC.
- To stimulate public interest in the Cemetery and give information and advice.
- To publish and distribute regular newsletters, papers, reports and other literature in printed form and/or electronically as appropriate.
- To make surveys and prepare maps and plans and collect information relating to the Cemetery.
- To hold meetings, lectures and exhibitions, and to conduct tours of the Cemetery.
- To raise funds and to invite and receive contributions from any person or persons whatsoever by way of subscription, donation or otherwise.

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENTS AND PERFORMANCE

The COVID-19 pandemic has had a substantial impact on the activities of FOWNC and the cemetery from the middle of March 2020. The monthly guided tours could no longer take place and the Annual Open day was cancelled. The Trustees have conducted business on-line and the 2020 Annual General Meeting was conducted via Zoom with the help of Norwood Forum. FOWNC Membership continues to grow and we now have over 400 paid-up members.

The newsletter continued to be published three times a year and is available at <https://www.fownc.org/newsletters/>. It provides news about developments in or affecting the cemetery and contains biographical articles on persons buried in the cemetery. Work continues on several publications including a revised guide to the cemetery and a comprehensive gazetteer dedicated to those buried or commemorated in the cemetery who lost their lives during the First World War.

In partnership with Lambeth Council the Charity concluded the development phase toward a Round Two submission to the National Lottery Heritage Fund for a grant under their Parks for People scheme. In January 2019 FOWNC learned they had been successful with the Bid amounting to £4,604,800, 68% of the cost of the New Beginning project giving a total value of NLHF related grant with Lambeth and FOWNC contributions as just under £7 million. We have promised £20,000 in addition to our contribution of volunteer time. Lambeth were to make up the difference and provide management and other resources to support the project. The implementation phase commenced in April 2019, but progress has been fraught with many frustrations and delays.

FOWNC continues to attempt to work with Lambeth Council with representation on the National Lottery Heritage Fund Implementation Board providing nominal oversight. The governance of the cemetery is directed through a Scheme of Management and FOWNC continues to be represented on its Advisory Group. At the same time it is providing assistance with the development of a Strategic Partnership Board which may in time replace the present arrangements, subject to the consent of the Southwark Diocesan Consistory Court.

The Friends have continued to cooperate with Lambeth Council to develop a scheme for the re-use of graves in order to create further space for burials and at the same time commemorating existing burials and conserving extant monuments. Progress has been delayed by work on the National Lottery Heritage Fund programme. Grave re-use remains in a preliminary phase and there will be further public consultation before any scheme proceeds. More generally FOWNC has collaborated with Lambeth Council on a range of matters affecting the cemetery, particularly monitoring the impact of COVID-19, litter and vegetation clearance, and health and safety issues. We have particular concerns about a perceived rise in vandalism and anti-social behaviour.

FINANCIAL REVIEW

During the year there was a deficit on unrestricted funds of £425 and a surplus on restricted reserves £1,030. The unrestricted reserves at 31 December 2020 amounted to £30,151 and restricted reserves total to £9,562.

The charity is totally dependent upon financial and practical support from its members and other donors and volunteers. The Trustees are most grateful for the generosity of all its supporters.

RESERVES POLICY

The Trustees have not adopted a specific reserves policy since in the long term they aim to apply funds to future restoration and repairs to monuments and memorials in the cemetery.

**FRIENDS OF WEST NORWOOD CEMETERY
REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31 DECEMBER 2020**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

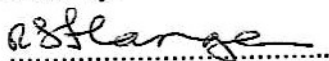
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period, 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained 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 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 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the financial and other relevant information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved and authorised for issue by the Trustees on 25 September 2021 and signed on its behalf by:



Robert Flanagan (Chair)
October 2021

**FRIENDS OF WEST NORWOOD CEMETERY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

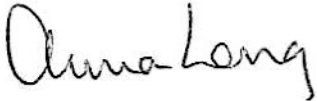
		Unrestricted Funds	Restricted Funds	Year ended 31-Dec-20	Year ended 31-Dec-19
	Notes	£	£	£	£
Income from:					
<i>Income from generated funds:</i>					
Membership	2	2,275		2,275	2,258
Gift aid	3	0		0	583
Donations		134	1,000	1,134	646
Publication sales	4	78		78	725
<i>Income from charitable activities:</i>					
Cemetery tours and lectures		95		95	479
Investment income	5	80	30	110	233
Total income		<u>2,662</u>	<u>1,030</u>	<u>3,692</u>	<u>4,924</u>
Expenditure on:					
<i>Charitable costs</i>					
Newsletter costs		616		616	588
Postage, stationery and other printing		946		946	821
Website		634		634	598
Room hire and expenses		40		40	247
Membership of other organisations		177		177	138
Insurance		150		150	150
PayPal charges		76		76	61
Publications		449		449	251
Total expenditure		<u>3,088</u>	<u>0</u>	<u>3,088</u>	<u>2,854</u>
Net income		<u>(425)</u>	<u>1,030</u>	<u>605</u>	<u>2,070</u>
Net movement in funds		<u>(425)</u>	<u>1,030</u>	<u>605</u>	<u>2,070</u>
Reconciliation of funds					
Total funds brought forward		<u>30,576</u>	<u>8,532</u>	<u>39,108</u>	<u>37,038</u>
Total funds carried forward	9	<u>30,151</u>	<u>9,562</u>	<u>39,713</u>	<u>39,108</u>

**FRIENDS OF WEST NORWOOD CEMETERY
BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Notes	2020 £	2019 £
Current assets			
Stock of publications	4	1,575	1,773
Gift aid receivable		0	0
Cash at bank and in hand	7	<u>42,653</u>	<u>42,145</u>
		44,228	43,918
Liabilities			
Future subscriptions	2	(4,515)	(4,810)
Net assets		<u><u>39,713</u></u>	<u><u>39,108</u></u>
The funds of the Charity			
Unrestricted income funds	8	30,151	30,576
Restricted income funds	8	9,562	8,532
Total charity funds		<u><u>39,713</u></u>	<u><u>39,108</u></u>

The financial statements were approved and authorised by the Trustees on 25 September 2021 and are signed on their behalf by:-

..... Robert Flanagan

..... Anna Long

FRIENDS OF WEST NORWOOD CEMETERY
Notes to the Financial Statements
for the year ended 31 December 2020

1 Accounting Policies

1.1 Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the 'Charities SORP (FRS102) - 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 (FRS102) (effective 1 January 2015)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

1.2 Public benefit entity

The charity meets the definition of a public benefit entity as defined by FRS 102.

1.3 Fund Accounting

General funds are unrestricted funds which 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants and donations are accounted for in the Statement of Activities when receivable.

1.5 Expenditure

Expenditure is recognised in the Statement of Financial Activities on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income.

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

1.7 Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

FRIENDS OF WEST NORWOOD CEMETERY
Notes to the Financial Statements
for the year ended 31 December 2020

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-20	Total Year to 31-Dec-19
	£	£	£	£
2 Membership				
Annual subscriptions	655		655	630
Subscriptions released to income	1,620		1,620	1,628
	<u>2,275</u>	<u>0</u>	<u>2,275</u>	<u>2,258</u>

The annual membership subscription to FOWNC is £5.
5 year membership of £25 is spread over the five years and a life membership is spread over 20 years. The advance portion of these subscriptions are shown on the Balance Sheet as a liability.

3 Gift aid

Income tax recovered relates to gift aid on membership and donations.

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-20	Total Year to 31-Dec-19
4 Publication sales				
Publication sales	78		78	725
	<u>78</u>	<u>0</u>	<u>78</u>	<u>725</u>

	Unrestricted Funds	Restricted Funds	Total Year to 31-Dec-20	Total Year to 31-Dec-19
	£	£	£	£
5 Investment income				
Bank interest	80	30	110	233
	<u>80</u>	<u>30</u>	<u>110</u>	<u>233</u>

6 Trustees' remuneration and expenses

During the period, no member of the Committee of Trustees received any remuneration or reimbursement of expenses.

	2020	2019
	£	£
7 Cash at Bank and in hand		
NatWest Bank - Current account	5,252	6,047
NatWest Bank - Reserve account	10,038	10,050
NatWest Bank - 95 day Liquidity account	25,448	25,326
PayPal account	1,747	554
Cash in hand	168	168
	<u>42,653</u>	<u>42,145</u>

FRIENDS OF WEST NORWOOD CEMETERY
Notes to the Financial Statements
for the year ended 31 December 2020

8 Analysis of charitable funds
Analysis of movements in unrestricted funds

	Funds from charity 01-Jan-20 £	Incoming Resources £	Resources Expended £	Transfers £	Funds 31-Dec-20 £
General fund	30,576	2,662	(3,088)	-	30,151

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds.

Analysis of movements in restricted funds

	Funds from charity 01-Jan-20	Incoming Resources	Resources Expended	Transfers	Funds 31-Dec-20
Restricted fund	8,532	1,030	-	-	9,562

Name of restricted fund	Description, nature and purposes of the fund
Monument restoration fund	Funds received for the restoration of named monuments in West Norwood Cemetery.

9 Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Current assets	34,666	-	9,562	44,228
Current liabilities	(4,515)	-	-	(4,515)
	30,151	-	9,562	39,713