

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

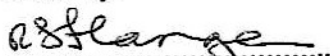
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the Trustees to prepare 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**

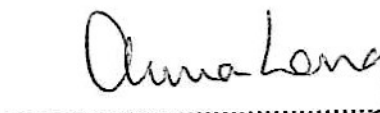
		Unrestricted Funds	Restricted Funds	Year ended 31-Dec-20	Year ended 31-Dec-19
	Notes	£	£	£	£
Income from:					
<i>Income from generated funds:</i>					
Membership	2	2,275		2,275	2,258
Gift aid	3	0		0	583
Donations		134	1,000	1,134	646
Publication sales	4	78		78	725
<i>Income from charitable activities:</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