

Registered CIO No. 1172409

FRIENDS OF WEST NORWOOD CEMETERY

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

FOR THE YEAR ENDED 31 DECEMBER 2022

FRIENDS OF WEST NORWOOD CEMETERY

Reference and Administrative Information

for the year ended 31 December 2022

TRUSTEES: 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
Dr Victoria Solomonidis-Hunter
Ms Caroline Graham-Brown

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

CIO REGISTRATION NUMBER: 1172409 England and Wales

REGISTERED ADDRESS: 35 Addison Gardens
Surbiton
Surrey KT5 8DJ

WEBSITE: www.fownc.org

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

The Trustees present their annual report together with the financial statements of the Charitable Incorporated Organisation for the year ended 31 December 2022. 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 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 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	35,044	45,377
		<u>39,941</u>	<u>48,083</u>
Liabilities			
Future subscriptions	3	-	(4,894)
Net assets		<u>39,941</u>	<u>43,190</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>39,941</u>	<u>43,190</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	-	-	-	-
	31,876	-	8,065	39,941