

**Registered CIO No. 1172409**

**FRIENDS OF WEST NORWOOD CEMETERY**

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

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**FRIENDS OF WEST NORWOOD CEMETERY**  
**Reference and Administrative Information**  
for the year ended 31 December 2023

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|                    |                                |                             |
|--------------------|--------------------------------|-----------------------------|
| <b>TRUSTEES:</b>   | 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)     |                             |

|                 |   |
|-----------------|---|
| <b>BANKERS:</b> | National Westminster Bank Plc<br>Clapham Junction (A) Branch<br>66-68 St John's Road<br>London SW11 1PB |
|-----------------|---|

|                                 |                           |
|---------------------------------|---------------------------|
| <b>CIO REGISTRATION NUMBER:</b> | 1172409 England and Wales |
|---------------------------------|---------------------------|

|                            |  |
|----------------------------|--|
| <b>REGISTERED ADDRESS:</b> | 35 Addison Gardens<br>Surbiton<br>Surrey KT5 8DJ |
|----------------------------|--|

|                 |  |
|-----------------|--|
| <b>WEBSITE:</b> | <a href="http://www.fownc.org">www.fownc.org</a> |
|-----------------|--|

**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 | £                    |                      |                     | £                    | £                     |
| <b>Income from:</b>                       |       |                      |                      |                     |                      |                       |
| <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                   |
| <b>Total income</b>                       |       | <u>5,196</u>         |                      | <u>0</u>            | <u>5,196</u>         | <u>8,776</u>          |
| <b>Expenditure on:</b>                    |       |                      |                      |                     |                      |                       |
| <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                 |
| <b>Total expenditure</b>                  |       | <u>6,024</u>         |                      | <u>0</u>            | <u>6,024</u>         | <u>12,025</u>         |
| <b>Net income</b>                         |       | <b>(828)</b>         |                      | <b>-</b>            | <b>(828)</b>         | <b>(3,249)</b>        |
| <b>Net movement in funds</b>              |       | <u><b>(828)</b></u>  |                      | <u><b>-</b></u>     | <u><b>(828)</b></u>  | <u><b>(3,249)</b></u> |
| <b>Transfer between funds</b>             | 9     | <b>(20,000)</b>      | <b>20,000</b>        |                     |                      |                       |
| <b>Reconciliation of funds</b>            |       |                      |                      |                     |                      |                       |
| <b>Total funds brought forward</b>        | 9     | <b>31,876</b>        | <b>-</b>             | <b>8,065</b>        | <b>39,941</b>        | <b>43,190</b>         |
| <b>Total funds carried forward</b>        | 9     | <u><b>11,048</b></u> | <u><b>20,000</b></u> | <u><b>8,065</b></u> | <u><b>39,113</b></u> | <u><b>39,941</b></u>  |

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

|                                  | Notes | 2023<br>£            | 2022<br>£            |
|----------------------------------|-------|----------------------|----------------------|
| <b>Current assets</b>            |       |                      |                      |
| 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>        |
| <b>Liabilities</b>               |       |                      |                      |
| Future subscriptions             | 3     | -                    | -                    |
| <b>Net assets</b>                |       | <u><b>39,113</b></u> | <u><b>39,941</b></u> |
| <b>The funds of the Charity</b>  |       |                      |                      |
| <b>Unrestricted income funds</b> | 9     | 11,048               | 31,876               |
| <b>Designated income funds</b>   |       | <u>20,000</u>        | <u>0</u>             |
|                                  |       | 31,048               | 31,876               |
| <b>Restricted income funds</b>   | 9     | 8,065                | 8,065                |
| <b>Total charity funds</b>       |       | <u><b>39,113</b></u> | <u><b>39,941</b></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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Year to<br>31-Dec-23<br>£ | Total<br>Year to<br>31-Dec-22 |
|----------------------------|----------------------------|--------------------------|------------------------------------|-------------------------------|
| <b>2 Investment income</b> |                            |                          |                                    |                               |
| 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 |
|-----------------------|--------------------|------------------|-------------------------|-------------------------|
|                       | £                  | £                | £                       | £                       |
| <b>3 Membership</b>   |                    |                  |                         |                         |
| Annual subscriptions  | 665                |                  | 665                     | 645                     |
| 5 year subscriptions  | 1,400              |                  | 1,400                   | 1,075                   |
| Life subscriptions    |                    |                  | 0                       | 400                     |
| Prior year adjustment |                    | -                | 0                       | 4,894                   |
|                       | <u>2,065</u>       | <u>0</u>         | <u>2,065</u>            | <u>7,014</u>            |

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 |
|---|--------------------|------------------|-------------------------|-------------------------|
| <b>5 Stock and Cost of Publications</b> |                    |                  |                         |                         |
| 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)                 |
|   | <u>3,263</u>       | <u>0</u>         | <u>3,263</u>            | <u>4,897</u>            |

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 |
|---|--------------------|------------------|-------------------|-------------------|
|   | £                  | £                | £                 |                   |
| <b>6 Memorial repairs</b>                       |                    |                  |                   |                   |
| Funds were raised towards the following repairs |                    |                  |                   |                   |
| Gennadios                                       | 0                  |                  | 0                 | 2,160             |
| Coronio-Sechiari                                | 0                  |                  | 0                 | 3,000             |
|   | <u>0</u>           | <u>0</u>         | <u>0</u>          | <u>5,160</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

|   | 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           |
|   | <u>34,797</u> | <u>35,044</u> |

**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**

|                 | <b>Funds from<br/>charity<br/>01-Jan-23<br/>£</b> | <b>Incoming<br/>Resources<br/>£</b> | <b>Resources<br/>Expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Funds<br/>31-Dec-23<br/>£</b> |
|-----------------|---|-------------------------------------|-------------------------------------|------------------------|----------------------------------|
| 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**

|                 | <b>Funds from<br/>charity<br/>01-Jan-23</b> | <b>Incoming<br/>Resources</b> | <b>Resources<br/>Expended<br/>(Note 6)</b> | <b>Transfers</b> | <b>Funds<br/>31-Dec-23</b> |
|-----------------|---|-------------------------------|--|------------------|----------------------------|
| 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. |
|---------------------------|---|

**10 Analysis of net assets between funds**

|                     | <b>General<br/>Fund<br/>£</b> | <b>Designated<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>£</b> |
|---------------------|-------------------------------|-----------------------------------|-----------------------------------|--------------------|
| 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>      |