

# THE FRIENDS OF DURHAM WOODLAND CEMETERY

England & Wales · Charity number 1176990

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-02-05

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

## Contact

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**Address** 12 Fife Road  
Darlington  
County Durham  
DL3 7SY

**Phone** 03302230226

## Activities

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**Objects:** (1) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF DURHAM WOODLAND CEMETERY, THEIR MONUMENTS AND BUILDINGS AND OTHER ARTEFACTS AND THEIR SETTING.(2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE HISTORY AND HERITAGE OF DURHAM WOODLAND CEMETERY AND TO PROMOTE ITS IMPORTANCE AS A CONSERVATION AREA.(3) TO PROMOTE FOR THE BENEFIT OF THE INHABITANCES OF DURHAM AND THE SURROUNDING AREA THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

**Activities:** To promote the conservation, protection and improvement of Durham Woodland Cemetery and to assist users and their families.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Environment/conservation/heritage, Recreation
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Durham

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£240	£375	-	-
2024-03-31	£400	£1,622	-	-
2023-03-31	£1,180	£2,021	-	-
2022-03-31	£481	£442	-	-
2021-03-31	£10,550	£390	-	-

## Trustees

Name	Role	Appointed
<b>JANET MOLE</b>	Chair	2024-12-07
Christopher Cannam		2024-12-07
Helen Cannam		2024-12-07
Jacqueline Watson		2022-04-03
Jane Corrigan		2024-12-07
Jocelyn Retter		2025-07-05
Kathy Prickett		2025-10-07
Oliver Haniffa		2024-12-07
STEPHEN HARE B.A.HONS		2019-07-13
Susan Lawson		2024-12-07

**THE FRIENDS OF DURHAM WOODLAND CEMETERY**

England & Wales - Charity number 1176990

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# Accounts

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# The Friends of Durham Woodland Cemetery

Trustees' Annual Report and Financial Statements

for the year ended 31 March 2025

# The Friends of Durham Woodland Cemetery

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# The Friends of Durham Woodland Cemetery

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## Legal and Administrative Information

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Trustees	S Hare, Chair J Mole J Corrigan S Lawson H Cannam C Cannam O Haniffa A Charles J Watson J Retter
Charity number	1176990
Principal address	12 Fife Road Darlington County Durham DL3 7SY
Bankers	Lloyds Bank plc. Business Banking PO Box 1000 BX1 1LT

# **Friends of Durham Woodland Cemetery**

## **Trustees' Annual Report**

### **for the year ended 31 March 2025**

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and Activities**

According to its constitution the Charity aims are to:

- 1) Promote the conservation, protection and improvement of Durham Woodland Cemetery.
- 2) Raise public awareness of the site and promote its importance as a conservation area.
- 3) Promote use of the site in the interests of social welfare for people in Durham and the surrounding area.

Durham Woodland Cemetery is accessible from the South Road Cemetery and Crematorium. The glades provide space for natural burials and the woodland is a pleasant place for members of the public to walk, following a burial or during a visit. It is owned by Durham County Council which is responsible for maintaining the site to agreed standards and arranging funerals and burials throughout the year.

Whilst the Friends have no direct involvement with this, they do provide feedback to the Council about remedial work required to meet those standards, especially when issues are raised with them from members or by fellow trustees.

They aim to provide advice to members of the public on matters raised concerning the rules governing the cemetery, such as the type of plaque to be used on graves. They make referrals to the council as appropriate. They offer help and advice in response to enquiries at a difficult time, while always aiming to show kindness, respect and care for the bereaved and those with an interest in the cemetery.

The Friends also manage the lodge on the site, for which they are solely responsible, aiming to make it available for funeral services or gatherings following a funeral, among other activities.

## **Achievements and performance**

We have liaised with the council on a regular basis, having met with council representatives on two occasions. The chief concerns at these meetings have been to update the Service Level Agreement with the council, particularly in relation to maintenance issues such as seasonal grass cutting; and to facilitate the removal of a proliferation of unauthorised (particularly plastic) items left on graves. These items have begun to adversely impact the ecology and appearance of the natural woodland. Work to have these removed by the Council is ongoing. It is obviously something which needs to be done with tact and consideration for grieving relatives, some of whom seem not to be wholly aware of the essential nature of a woodland burial site.

We have also been involved with litter-picking at the site, cleaning of notice boards and tidying up after storms. Signage boards provide general details and rules for using the site as well as information about the approach to management of the burial glades and meadows. We are working on means of making these rules more widely known.

We now have a website for the Friends, which can be reached at <https://durhamwoodlandcemetery.org/> It still requires a FAQ section.

A WhatsApp group for Trustees has been set up, to make communication easier between them.

Work is in progress to supply local undertakers and other outlets with a leaflet introducing the Friends.

## **Financial Review**

The Charity plans to dedicate a large proportion of its funds towards a memorial project, which consists of five new benches for the site to be crafted and installed by Graeme Hopper.

To finance other commitments, fund raising by way of applications for grants, a more proactive approach to securing donations from members, and other means, are under close consideration.

Unfortunately, there was severe storm damage to the lodge roof early in 2025, for the repair of which three firms have given quotations in the region of £7,000, which will necessitate considerable fund raising. Work is also ongoing to install a working toilet. For this reason, the lodge has not been fit for use by the public during the past year. As there had previously been income from rental of the lodge, this has also impacted our financial position.

Improving the financial prospects of the Charity is a priority for the coming year.

## **Structure, governance and management**

The Friends of Durham Woodland Cemetery is a Charitable Incorporated Organisation (CIO) set-up in February 2018, with a voting membership in addition to the Charity's trustees, who must number a minimum of five and not more than twelve. The constitution provides for members or trustees to appoint new trustees.

The majority of our trustees have loved ones buried at the woodland site, or have purchased a plot for the future, having been drawn to it by the natural beauty of its setting.

Stephen Hare (Chairman), Jackie Watson and Andrew Charles served as trustees for the full year 2024-25, but by the AGM in December 2024 there were no longer the minimum five trustees required to keep the Charity active, due to resignations. It seemed likely that the Charity would have to be wound up.

Fortunately, Jane Corrigan, Sue Lawson and Helen Cannam were elected as trustees at the AGM in December 2024 and undertook to share the secretarial roles. Since then Jan Mole, Olly Haniffa, Chris Cannam and Jocelyn Retter have also offered themselves as trustees, Olly Haniffa having undertaken to act as Treasurer. Chris Cannam devised the website.

The Charity is now in a much stronger position as far as working to make it a successful operation, though still faces many challenges.

The Trustees' Annual Report was approved by the Board of Trustees on.....and signed on its behalf by:

.....  
Stephen Hare  
Chair of the Board of Trustees

# The Friends of Durham Woodland Cemetery

## Statement of Financial Activities for the year ended 31 March 2025

	2025	2024
	£	£
<b>Income from:</b>		
Donations and legacies	240	290
Gift Aid	-	60
Other income	-	50
<b>Total income</b>	<u>240</u>	<u>400</u>
<b>Expenditure on:</b>		
Postage	-	56
Stationary & Admin	-	25
Meeting expenses	49	78
Insurance	326	341
Repairs and improvements	-	1,122
<b>Total expenditure</b>	<u>375</u>	<u>1,622</u>
<b>Net expenditure</b>	(135)	(1,222)
Transfers between funds	-	-
<b>Net movement in funds</b>	<u>(135)</u>	<u>(1,222)</u>
<b>Reconciliation of funds:</b>		
Fund balances brought forward :	9,851	11,073
<b>Total funds carried forward</b>	<u>9,716</u>	<u>9,851</u>

# The Friends of Durham Woodland Cemetery

## Balance Sheet

for the year ended 31 March 2025

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	Notes	2025 £	2024 £
<b>Current assets</b>			
Debtors	5	26	60
Cash at bank and in hand		<u>9,690</u>	<u>9,885</u>
<b>Total current assets</b>		<u>9,716</u>	<u>9,945</u>
<b>Creditors: amounts falling due within one year</b>	6	-	94
		<u>          </u>	<u>          </u>
<b>Net current assets</b>		<u>9,716</u>	<u>9,851</u>
		<u>          </u>	<u>          </u>
<b>Total assets less current liabilities</b>		<u>9,716</u>	<u>9,851</u>
		<u>          </u>	<u>          </u>
<b>Funds of the Charity</b>			
Unrestricted funds	7	<u>9,716</u>	<u>9,851</u>
<b>Total funds</b>		<u>9,716</u>	<u>9,851</u>

The financial statements on pages 5 to 9 were approved by the Trustees on..... and signed on their behalf by:

.....  
Stephen Hare  
Chair of the Board of Trustees

# The Friends of Durham Woodland Cemetery

## Notes to the Financial Statements

for the year ended 31 March 2025

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### 1 General information

Friends of Durham Woodland Cemetery (the "Charity") is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales.

The Charity's registered address is:

12 Fife Road  
Darlington  
County Durham  
DL3 7SY

Authorised official

With effect from 31 March 2024, Revd. Judith A. Walker-Hutchinson CPFA; BATHM(Hons) resigned from the role of Treasurer.

On 1 January 2025, a change in registered Trustees was initiated by the Charity where Oliver Haniffa was appointed as Treasurer.

### 2 Accounting policies

Summary of material accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with the Charities SORP: Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Charities Act 2011. The Charity is a Public Benefit Entity as defined by FRS 102.

Basis of preparation

These financial statements have been prepared using the accruals and prepayments basis, under the historical cost convention.

The financial statements are prepared in sterling (£), which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

Summary of disclosure exemptions

The Charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by the Charities SORP:

- the requirements of section 14 - Statement of cash flows

Going concern

Despite the negative net results of the past two years, the Trustees consider that there are no material uncertainties related to events of conditions that cast significant doubt over the Charity's ability to continue as a going concern. The Trustees have invested much more effort into submitting grant applications and also reaching out to the Friends of the Charity for donations. Therefore, the Trustees have continued to adopt the going concern basis of preparation in preparing the Charity's financial statements.

Income recognition

Income is recognised by the Charity and included in the Statement of Financial Activities when a transaction or other event results in an increase in the Charity's assets or a reduction in its liabilities and the following conditions are satisfied:

- control over the rights or other access to the economic benefit has passed to the charity;
- it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity; and
- the monetary value or amount of the income can be measured reliably and the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Expenditure recognition

Expenditure is recognised by the Charity and included in the Statement of Financial Activities when a transaction or other event results in a reduction in the Charity's assets or an increase in its liabilities.

# The Friends of Durham Woodland Cemetery

## Notes to the Financial Statements for the year ended 31 March 2025

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### 2 Accounting policies (continued)

#### Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet only when the Charity becomes a party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when the Charity has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

#### Basic financial assets

Basic financial assets, which include debtors and cash at bank and in hand, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest for a similar debt instrument. Financial assets that are receivable within one year are not amortised.

#### Impairment of basic financial assets

At the end of each reporting period, the Charity assesses whether there is objective evidence of impairment of any financial assets that are measured at cost amortised cost. If there is objective evidence of impairment, the Charity shall recognise an impairment loss in its financial statements immediately.

#### Derecognition of basic financial assets

The Charity shall derecognise a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire or are settled; or
- the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the Charity, despite having retained some, but not substantially all, risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the Charity shall:
  - derecognise the asset; and
  - recognise separately any rights and obligations retained or created in the transfer.

#### Basic financial liabilities

Basic financial liabilities, which include creditors are initially recognised at transaction price less transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

#### Derecognition of basic financial liabilities

The Charity shall derecognise a financial liability (or a part of a financial liability) only when it is extinguished – ie when the obligation specified in the contract is discharged, is cancelled or expires.

# The Friends of Durham Woodland Cemetery

## Notes to the Financial Statements for the year ended 31 March 2025

### 3 Adaptation of the formats of the Primary Statements

The formats of the Statement of Financial Activities and the Balance Sheet have been presented differently from the prior year to ensure the financial statements accurately reflect the prescribed format in accordance with FRS 102 SORP and to enhance the understandability of the information presented.

### 4 Trustees' Remuneration

The Trustees received no remuneration or other benefits in the the year ending 31 March 2025 (2024: £nil).

No Trustee expenses, which would require reimbursement from the Charity, were incurred in the year ending 31 March 2025 (2024: £nil).

### 5 Debtors

	2025	2024
	£	£
Prepayments	26	-
Gift Aid	-	60
	<u>26</u>	<u>60</u>

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

There was no Gift Aid claim submitted for the year ended 31 March 2025.

### 6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Postage	-	94

### 7 Unrestricted funds

The unrestricted funds of the Charity comprise the unexpended balances of funds which are not subject to specific conditions, as agreed with the donors, as to how they should be used.

2025

	At 1 April 24	Incoming resources	Resources expended	At 31 March 25
	£	£	£	£
Unrestricted funds	<u>9,851</u>	<u>240</u>	<u>(375)</u>	<u>9,716</u>

2024

	At 1 April 23	Incoming resources	Resources expended	At 31 March 24
	£	£	£	£
Unrestricted funds	<u>11,073</u>	<u>400</u>	<u>(1,622)</u>	<u>9,851</u>

**THE FRIENDS OF DURHAM WOODLAND CEMETERY**

England & Wales - Charity number 1176990

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# Accounts

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**Friends of Durham Woodland Cemetery**

**Registered Charity Number:1176990**

**Annual Report April 2023- March 2024**



## **Background**

Durham Woodland Cemetery is accessible from the South Road Cemetery and Crematorium. The 5 glades provide space for natural burials and the woodland is a pleasant place for members of the public to walk, following a burial or during a visit.

The Friends of Durham Woodland Cemetery is a Charitable Incorporated Organisation (CIO) with a voting membership in addition to the charity trustees. The constitution provides for members or trustees to appoint new trustees.

Stephen Hare (Chairman), Jacqueline Watson, Andrew Charles, Abigail Thompson Revd Judith Walker-Hutchinson served as trustees for the full year. Judith resigned from her role as Treasurer in March 2024 and the Trustees would like to extend their thanks to Judith for remaining in post and ensuring that final accounts were prepared for the financial year end.

## **Role**

The role of the Friends is to:

1. Promote the conservation, protection, and improvement of Durham Woodland Cemetery.

2. Raise public awareness of the site and promote its importance as a conservation area.
3. Promote use of the site in the interests of social welfare for people in Durham and the surrounding area.

### **Activities**

Durham County Council owns the Durham Woodland Cemetery and is responsible for maintaining the site to agreed standards and arrange funerals or burials during the year. Whilst The Friends have no direct involvement, they do provide feedback to the Council about remedial work required to meet these standards when issues are raised with them from members.

During the year, trustees continued to provide advice to members of the public on matters such as plaques and the planting of trees and flowers at the site, and made referrals to the Council, as appropriate. Offering help and advice in response to enquiries at a difficult time was continued to be seen as important as this approach provided a personal touch, showing kindness, respect, and caring for the bereaved and those with an interest in the woodland cemetery.

In February 2024 an “Open Event” was held at Merryoaks Community Centre to provide members with the opportunity to view and vote for seating options within the glades from a discussion held at the end of the previous AGM held on 2<sup>nd</sup> December 2023. 19 members attended the session and voted for their preferred option 5 memorial benches from Graeme Hopper at an approximate cost of £ 10,000+ VAT. It was identified by Trustees that further fundraising would need to take place.

Interest was also sought from potential new Trustees at the AGM, “Open Event” and from those Friends who had expressed an interest as Trustees. Serving Trustees remained at the minimum number until the end of March to function and carry out the decisions of the Charity with the Treasurer indicating an intention to resign In March 2024.

All the activities of the Friends were continued to be for the public benefit.

### **Financial Position**

The Charity has reserves of £9,851.19 at the year end. The Charity aims to ensure sufficient cash is held to cover known commitments at the year end.

The Trustees thank Trustee, Revd Judith Walker- Hutchinson who in taking on the role of Treasurer in 2023 produced the annual accounts for this year.

### **Operation of the Charity**

The constitution of the Charity requires a minimum of 5 Trustees and maximum of 12 Trustees after a change in the clause of the constitution from 6 Trustees which was agreed at the last AGM and the Friends ended the year with 5 Trustees in place. On

17<sup>th</sup> March 2024 Paul Satterthwaite a previous Trustee of the Charity with a long involvement with the Woodland sadly passed away. The Trustees and Friends are indebted to Paul for his support and commitment.

Friends of Durham Woodland Cemetery

**Statement of Financial Activities 1 April 2023 to 31 March 2024**

		£	£	
<b>Income</b>				
	Donations and gifts	290.00		
	Gift Aid	60.36		
	Grants provided by government/other charities	0.00		
	Other	50.00		
		Total Income	400.36	
<b>Expenditure</b>				
	Postage	56.25		
	Stationery & Admin	25.00		
	Meeting Expenses	77.80		
	Insurance	340.86		
	Repairs & Improvements	1121.92		
		Total expenditure	1621.83	
		Net	(1221.47)	
<b>Friends of Durham Woodland Cemetery</b>	<b>Charitable Incorporated Organisation (CIO) Registration no. 1176990</b>			

**Friends of Durham Woodland Cemetery - Balance Sheet as at 31 March 2024**

		£	£	
<b>Current Assets</b>				
	Cash at bank	9,885.44		
	Sundry Debtors	60.00		
<b>Less</b>				
	Current liabilities	94.25		
		Total assets	9,851.19	
<b>Represented by</b>				
	Surplus B/fwd	11,072.66		
	Surplus/deficit y/e 31.3.23	(1,221.47)		
		Surplus c/fwd	9,851.19	
<b>Friends of Durham Woodland Cemetery</b>		<b>Charitable Incorporated Organisation (CIO) Registration no. 1176990</b>		

**THE FRIENDS OF DURHAM WOODLAND CEMETERY**

England & Wales - Charity number 1176990

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# Accounts

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## **Friends of Durham Woodland Cemetery (Registered Charity Number:1176990)**



### **Annual Report 2022-23**

#### **Introduction**

Durham Woodland Cemetery is accessible from the South Road Cemetery and Crematorium. The 5 glades provide space for natural burials and the woodland is a pleasant place for members of the public to walk, following a burial or during a visit.

The Friends of Durham Woodland Cemetery is a Charitable Incorporated Organisation (CIO) with a voting membership in addition to the charity trustees. The constitution provides for members or trustees to appoint new trustees.

Stephen Hare (Chairman), Matthew Jones, Paul Satterthwaite, Jacqueline Watson, and Abigail Thompson served as trustees for the full year with Judith Walker who served as the Treasurer from January 2023 and along with Andrew Charles confirmed as trustees in June 2023. Joyce Gregory, Alan Ashworth, and Stephen Robson resigned as trustees during the year and the trustees are very grateful for their continued support and advice from their many years of involvement with the Friends.

#### **Role**

The role of the Friends is to:

1. Promote the conservation, protection, and improvement of Durham Woodland Cemetery.
2. Raise public awareness of the site and promote its importance as a conservation area.
3. Promote use of the site in the interests of social welfare for people in Durham and the surrounding area.

#### **Activities**

Durham County Council owns the Durham Woodland Cemetery and is responsible for maintaining the site to agreed standards. The Friends monitor the site and

provide feedback to the Council about remedial work required to meet these standards.

Some maintenance and small improvements to the site took place and the Friends continued with preparations to hire out the Lodge including successfully attracting grant funding to cost and plan the installation of solar panels to the roof of the building (now in place) to enable lighting. Improvement to access and entrance areas of the Lodge also took place. Advice was also taken on the lack of hot water and drinking water on the site.

During the year, current and previous trustees provided advice to members of the public on matters such as plaques and the planting of trees and flowers at the site, and made referrals to the Council, as appropriate. All the activities of the Friends were continued to be for the public benefit.

### **Making a Difference**

The Friends offered help and advice in response to enquiries at a difficult time. This approach provided a personal touch, showing kindness, respect, and caring for the bereaved and those with an interest in the woodland cemetery.

### **Financial Position**

Report on financial activity for the year ended 31 March 2023. This is a brief narrative background to the detailed accounts presented with this report, which constitute:

Page 1 - Statement of Financial Activities 1 April 2022 to 31 March 2023

Page 2 - Balance Sheet as at 31 March 2023

Pages 3-4 - Notes to the accounts for the year ended 31 March 2023 and Independent Examiners report on the accounts.

As stated in the notes to the accounts (note 1.3 page 3) a change in the registered. Trustees was instituted by the charity in January 2023. The role of Treasurer and HMRC Authorised Official transferred from Mrs Joyce Gregory to Revd Judith Walker-Hutchinson at that date. As new treasurer I would like to express my personal thanks to Joyce and her husband Keith for the generosity of their time and help with the transfer of records and for the work done on this year's accounts during the nine months before my appointment. All of the Trustees wish to place on record their thanks for the work done by the previous Treasurer in the years of her tenure. From January to the financial year end responsibility for the recording of the financial activities of the trust transferred to me and I completed the year-end financial statements and tax reclaim to HMRC.

Points to note from the accounts:

Income:

As noted at 2.1.2 during the financial year a grant of £840 was received from Durham Community Action. That grant is restricted for work specified for the installation of solar panels to the Lodge at the Woodland site. As at the financial year end that work had yet to be carried out.

Expenditure:

The most significant item of expenditure was (as noted at 2.2.2) on repairs and improvements. This work involved repairs to the toilet roof and the installation of a ramp to improve accessibility to the Lodge.

Balances:

As at 31 March 2023 FoDWC held total current assets of £11,072.66.

This is a healthy balance, but it should be noted that in addition to the £840 received during the year earmarked as a contribution towards the work on the solar panels, this balance also includes the £10,000 grant received from the Institute of Cemetery and

Crematorium Management (ICCM) Recycling of Metals Scheme in June 2020 to support the work of FoDWC. Whilst this grant is not restricted to this purpose it has been the intention of the Trust to use these monies to fund a memorial project. That project has yet to be finalised and as at the 22/23 financial year end no monies had been expended on the memorial project. Uncommitted balances at the year-end can therefore be seen to be £232.66.

It is clear on examination of the current level of regular donations and regular committed expenditure that although the Trust operates very efficiently financially (all officers and Trustees give their time voluntarily and administrative expenditures are kept to a minimum), it will be necessary for Members and Trustees to seek to generate new income streams from fund raising and/or grant applications if the Trust is remain viable into the future and to continue to rebuild and expand its role following the forced reduction in activity during the Covid epidemic.

On behalf of the Trustees, I record thanks to Mr Keith Miles for undertaking the Independent Examination (I.E.) of the accounts in a timely and professional manner. Whilst there is no legal obligation for a CIO with Gross Income of less than £25,000 to

have the accounts Independently Examined, it is always prudent to do so to ensure the probity of records and activities. Mr Miles conducted the I.E., pro bono in support of the Charity and on behalf of the Trust Mr Miles was gifted a bottle of his favourite whiskey at a cost of £25 as a 'thank you'. That charge appears in the 2023-24 accounts. (Revd JA Walker-Hutchinson CPFA, BATHM (Hons) 5 November 2023.

### **Operation of the Charity**

The constitution of the Charity requires a minimum of 6 trustees and the Friends ended the year with 7 Trustees in place.

### **Plans for the Future**

The memorial project was identified as a priority during the year and also for the coming year. Different designs and forms of the memorial discussed and costed.

A review the operation and administration of the Charity following the recruitment of new trustees was also recognised and the Friends are very grateful for the support

and advice of Mark Sacco. Continuing to develop arrangements for communication with the Council was identified as a priority to establish a satisfactory service level agreement.



**Independent examiner's report on  
the accounts**

**Section A**

**Independent Examiner's Report**

**Report to the trustees**

Friends of Durham Woodland Cemetery

**On accounts for the year ended**

31 March 2023

**Charity no** 1176990

**Set out on pages**

1 to 4

**Responsibilities and basis of report**

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2023

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Signed:**

*K M Miles*

**Date:**

*13/May/2023*

**Name:**

*MR KEITH M MILES*

**Relevant professional qualification(s) or body**

*Former Treasurer, PCC of Barnard Council*

**Address:**

*65 WOODSIDE, BARNARD CASTLE  
DL12 8PA*

Friends of Durham Woodland Cemetery

**Statement of Financial Activities 1 April 2022 to 31 March 2023**

		£	£
<b>Income</b>			
	Donations and gifts	240.00	
	Gift Aid	60.00	
	Grants provided by government/other charities	840.00	
	Other	40.00	
	Total Income		1,180.00
<b>Expenditure</b>			
	Postage	75.05	
	Stationery	0.00	
	Meeting Expenses	15.10	
	Insurance	340.83	
	Repairs & Improvements	1,590.00	
	Total expenditure		2,020.98
	Net		(840.98)

**Friends of Durham Woodland Cemetery - Balance Sheet as at 31 March 2023**

		£	£	
<b>Current Assets</b>				
	Cash at bank	11,041.41		
	Sundry Debtors	31.25		
		Total assets	11,072.66	
<b>Represented by</b>				
	Surplus B/fwd	11,913.64		
	Surplus/deficit y/e 31.3.23	(840.98)		
		Surplus c/fwd	11,072.66	
<b>Friends of Durham Woodland Cemetery</b>		<b>Charitable Incorporated Organisation (CIO) Registration no. 1176990</b>		

## Friends of Durham Woodland Cemetery

### Notes to the Accounts for the year ended 31 March 2023

<b>Note 1</b>	<b>Basis of Preparation</b>
1.1	Basis of Accounting
	These accounts have been prepared using the accruals and prepayments basis under the historical cost convention with items recognised at cost or transaction value.
	The accounts have been prepared in accordance with:
	The Statement of Recommended Practice (SoRP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
	and with the Charities Act 2011
	The accounts were subject to independent examination. The report of the Independent Examiner is attached to the financial statements.
1.2	Going Concern
	There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.
1.3	Authorised Official
	With effect from 14 January 2023, when a change in registered Trustees was instituted by the charity, the role of Treasurer and authorised official transferred to:
	Revd. Judith A. Walker-Hutchinson CPFA; BATHM(Hons). Revd Walker-Hutchinson is a qualified member of the Chartered Institute of Public Finance and Accountancy.
<b>Note 2</b>	<b>Income and Expenditure</b>
Note 2.1	Income
2.1.1	Recognition of income
	These are included in the Statement of Financial Activities (SoFA) when:
	* the charity becomes entitled to the resources
	* it is more likely than not that the trustees will receive the resources; and
	* the monetary value can be measured with sufficient reliability
2.1.2	Grants and donations
	The grant of £840 received from Durham Community Action is restricted for work specified re the installation of solar panels on the lodge. The work is yet to be carried out.

2.1.3	Tax reclaims on donation and gifts
	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.
Note 2.2	Expenditure and Liabilities
2.2.1	Liability recognition
	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
2.2.2	Separate material item of expenditure
	The expenditure of £1,590 on “Repairs and Improvements” was for repairs to the toilet roof and the installation of a ramp to the lodge.
<b>Note 3</b>	<b>Assets</b>
3.1	Tangible & intangible fixed assets
	The charity has no capitalised tangible or intangible fixed assets
3.2	Debtors
	Debtors are measured at the cash or other consideration expected to be received
	Debtors at year end - HMRC for Gift Aid reclaim due
<b>Note 4</b>	<b>Bankers</b>
	The charity’s bankers are:
	Lloyds Bank PLC, Business Banking, PO Box 1000, BX1 1LT

**THE FRIENDS OF DURHAM WOODLAND CEMETERY**

England & Wales - Charity number 1176990

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# Accounts

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# **Friends of Durham Woodland Cemetery**

## **Annual Report 2021-22**

### **Introduction**

Durham Woodland Cemetery is accessible from the South Road Cemetery and Crematorium. The glades provide space for natural burials and the woodland is a pleasant place for members of the public to walk, following a burial or during a visit.

The Friends of Durham Woodland Cemetery is a Charitable Incorporated Organisation with a voting membership in addition to the charity trustees. The constitution provides for members or trustees to appoint new trustees.

Alan Ashworth, Stephen Hare (Chairman), Matthew Jones and Stephen Robson served as trustees for the full year.

### **Role**

The role of the Friends is to:

1. Promote the conservation, protection, and improvement of Durham Woodland Cemetery.
2. Raise public awareness of the site and promote its importance as a conservation area.
3. Promote use of the site in the interests of social welfare for people in Durham and the surrounding area.

### **Activities**

Durham County Council owns the Durham Woodland Cemetery and is responsible for maintaining the site to agreed standards. The Friends monitor the site and provide feedback to the Council about remedial work required to meet these standards.

The Friends had partial access to the site during the Covid lockdown. Continuous monitoring was possible from December 2021 and the Friends provided feedback to the Council about damage to the site during burials and routine maintenance.

Stephen Robson and Alan Ashworth maintained and improved the site by removing four trees to make safe after storm damage; planting daffodil bulbs; growing self-seeding trees in pots in preparation for planting; using excess clay for landscaping; and tidying and picking up litter.

Signage boards provide general details and rules for using the site as well as information about the approach to management of the burial glades and meadows during the seasons, highlighting structural diversity and habitat for wildlife. Stephen

Robson and Alan Ashworth carried out maintenance of the signage following storm damage.

The Friends had no direct involvement with funerals or burials during the year. The Friends were unable to hire out a lodge at the site due to the lack of hot water, an essential requirement for hand washing following Covid.

During the year, Joyce Gregory, Matthew Jones and Stephen Robson provided advice to members of the public on matters such as plaques and the planting of trees and flowers at the site, and made referrals to the Council, as appropriate.

All the activities of the Friends were for the public benefit.

### **Making a difference**

The Friends offered help and advice at a difficult time. The approach provided a personal touch, showing kindness, respect, and caring for the bereaved.

### **Financial Position**

The Charity is financially strong, with reserves of £11913.64 at the year end. This includes £10,000 which is ring-fenced for a memorial project.

The Charity aims to ensure sufficient cash is held to cover known commitments at the year end. The year-end balance, excluding the ring-fenced amount, was more than sufficient.

The trustees thank Keith Gregory for maintaining financial records and preparing the accounts.

### **Operation of the Charity**

The constitution of the Charity requires a minimum of 6 trustees and only 4 were in place during the year.

Efforts to recruit trustees provided a pool of candidates and a further 5 trustees were appointed just after the year end.

The coronavirus pandemic and lockdown impeded the operation and administration of the Charity to December 2021.

### **Plans for the future**

The memorial project was identified as a priority for the coming year. The design and form of the memorial was to be determined.

A need to review the operation and administration of the Charity following the recruitment of new trustees was also recognised. Refreshing arrangements for communication with the Council was identified as a priority.

**FRIENDS OF DURHAM WOODLAND CEMETERY**

**INCOME AND EXPENDITURE ACCOUNT  
1ST APRIL 2021 TO 31ST MARCH 2022**

**INCOME**

DONATIONS	385.00	
GIFT AID	96.25	
<b>TOTAL INCOME</b>		<b>481.25</b>

**EXPENDITURE**

POSTAGE AND STATIONERY	102.59	
INSURANCE	339.85	
<b>TOTAL EXPENDITURE</b>		<b>442.44</b>
<b>NET SURPLUS</b>		<b>£38.81</b>

**BALANCE SHEET AT 31ST MARCH 2022**

**CURRENT ASSETS**

CASH AT BANK	11867.39	
SUNDRY DEBTORS	46.25	
<b>TOTAL ASSETS</b>		<b>11913.64</b>

**REPRESENTED BY**

SURPLUS B/F	11874.83
ADD SURPLUS YE 31/3/22	38.81
SURPLUS C/F	11913.64

**THE FRIENDS OF DURHAM WOODLAND CEMETERY**

England & Wales - Charity number 1176990

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# Accounts

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# **Friends of Durham Woodland Cemetery**

## **Annual Report 2020-21**

### **Introduction**

Durham Woodland Cemetery is accessible from the South Road Cemetery and Crematorium. The glades provide space for natural burials and the woodland is a pleasant place for members of the public to walk, following a burial or during a visit.

The Friends of Durham Woodland Cemetery is a Charitable Incorporated Organisation with a voting membership in addition to the charity trustees. The constitution provides for members or trustees to appoint new trustees.

Alan Ashworth, Stephen Hare (Chairman), Matthew Jones and Stephen Robson served as trustees for the full year.

### **Role**

The role of the Friends is to:

1. Promote the conservation, protection, and improvement of Durham Woodland Cemetery.
2. Raise public awareness of the site and promote its importance as a conservation area.
3. Promote use of the site in the interests of social welfare for people in Durham and the surrounding area.

### **Activities**

The site is owned by Durham County Council. The Friends have agreed standards with the Council for routine maintenance of the site as well as protection of the site when burials take place. The Council has agreed to take responsibility for cutting the grass. Friends monitor the site and provide feedback to the Council about remedial work required to meet the agreed standards.

During the year, Stephen Robson provided feedback to the Council about some problems concerning lack of respect for the graves at the site by maintenance teams. Following a visit to the site with Council representatives, some improvements were made, and it was agreed to communicate monthly.

The Council placed signage boards at the site during the year. Stephen Robson and Alan Ashworth contributed to the design of the signage. As well as providing general details and rules for using the site, the signage provides information about the approach to management of the burial glades and meadows during the seasons, highlighting structural diversity and habitat for wildlife.

The Friends receive enquiries from members of the public. During the year, Joyce Gregory, Matthew Jones and Stephen Robson provided advice on matters such as plaques and the planting of trees and flowers at the site, and made referrals to the Council, as appropriate. The Friends had no direct involvement with funerals or burials during the year.

All the activities of the Friends were for the public benefit.

### **Making a difference**

The Friends provided help and advice for people at a difficult time. This went beyond meeting a need for essential information about the site. The Friends provided a personal touch, showing kindness, respect, and caring for the bereaved.

### **Financial Position**

The Charity is financially strong, with reserves of £11,875 at the year end. This includes a grant of £10,000 which the members have ring-fenced for a memorial project.

The Charity aims to ensure sufficient cash is held to cover known commitments at the year end. The year-end balance, excluding the ring-fenced amount, was more than sufficient.

The trustees thank Keith Gregory for maintaining financial records and preparing the accounts.

### **Operation of the Charity**

The constitution of the Charity requires a minimum of 6 trustees and only 4 were in place during the year.

Efforts to recruit trustees were unsuccessful during the year.

The operation and administration of the Charity was generally impeded by the coronavirus pandemic and lockdowns.

### **Plans for the future**

The recruitment of at least 2 additional trustees was identified as a priority to meet the requirements of the constitution.

A need for further volunteers was also identified, to help with administration, site maintenance, development of the website and completing returns to the Charity Commission.

Members agreed that the grant of £10,000 received during the year would be used for a memorial of the site. The design and form of the memorial was to be decided.

**FRIENDS OF DURHAM WOODLAND CEMETERY**

**INCOME AND EXPENDITURE ACCOUNT  
1ST APRIL 2020 TO 31ST MARCH 2021**

**INCOME**

DCC GRANT	10000.00
DONATIONS	440.00
GIFT AID	110.00

**TOTAL INCOME** 10550.00

**EXPENDITURE**

GROUNDS MAINTENANCE	52.34
POSTAGE AND STATIONERY	0.00
INSURANCE	337.81

**TOTAL EXPENDITURE** 390.15

**NET PROFIT** **£10,159.85**

**BALANCE SHEET AT 31ST MARCH 2021**

**CURRENT ASSETS**

CASH AT BANK	11844.83
SUNDRY DEBTORS	30.00

**TOTAL ASSETS** 11874.83

**REPRESENTED BY**

PROFIT AND LOSS ACCOUNT	11874.83
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