

## **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 to 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.



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## 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 8PR

# Friends of Durham Woodland Cemetery

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## 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		Charitable Incorporated Organisation (CIO) Registration no. 1176990		

# 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	
Friends of Durham Woodland Cemetery		Charitable Incorporated Organisation (CIO) Registration no. 1176990		

## 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