

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

Legal and Administrative Information

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

The Friends of Durham Woodland Cemetery

Balance Sheet

for the year ended 31 March 2025

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

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

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

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 | 9,851 | 240 | (375) | 9,716 |

2024

| | At 1 April 23 £ | Incoming resources £ | Resources expended £ | At 31 March 24 £ |
|--------------------|--------------------|-------------------------|-------------------------|---------------------|
| Unrestricted funds | 11,073 | 400 | (1,622) | 9,851 |