

FRIENDS OF NORTHWOOD CEMETERY

England & Wales - Charity number 1180926

Details

Status Registered

Legal form CIO

Registered 2018-11-30

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

Contact

Address 16 Church Road
Gurnard
Cowes
Isle Of Wight
PO31 8JP

Phone 01983295807

Email secretary@friendsofnorthwoodcemetery.org.uk

Website www.friendsofnorthwoodcemetery.org.uk

Activities

Objects: 1. TO PROMOTE THE HERITAGE, PRESERVATION, RESTORATION AND MAINTENANCE OF NORTHWOOD CEMETERY INCLUDING ITS CHAPELS AND OTHER STANDING STRUCTURES FOR THE PUBLIC BENEFIT; 2. TO PROMOTE AND MAINTAIN THE BURIAL RECORDS OF NORTHWOOD CEMETERY FOR THE PUBLIC BENEFIT; AND 3. TO PROMOTE THE CONSERVATION OF THE LANDSCAPE, ARBORETA, FLORA AND WILDLIFE OF NORTHWOOD CEMETERY FOR THE PUBLIC BENEFIT.

Activities: The Friends of Northwood Cemetery's activities are: to promote the heritage, preservation, restoration and maintenance of Northwood Cemetery including its chapels and other standing structures; to promote and maintain the burial records of Northwood Cemetery; and to promote the conservation of the landscape, arboreta, flora and wildlife of Northwood Cemetery - all for the public benefit.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Isle Of Wight

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£21,320	£18,239	-	-
2024-03-31	£15,785	£19,964	-	-
2023-03-31	£17,160	£14,504	-	-
2022-03-31	£28,351	£26,459	-	-
2021-03-31	£8,023	£10,241	-	-

Trustees

Name	Role	Appointed
ROGER MURRAY WILLIAMS	Chair	2018-11-30
Anthony Butt		2020-06-01
BARRY JOHN SOWERBY		2018-11-30
Bernard Edward Coleman		2024-07-22
JOHN DOUGLAS PULLEN		2018-11-30
Jason Jon Sowerby		2024-07-22
Mr Richard James Day		2018-11-30

FRIENDS OF NORTHWOOD CEMETERY

England & Wales - Charity number 1180926

Accounts

**FRIENDS OF NORTHWOOD CEMETERY
(Registered Charity no: 1180926)**

STATEMENTS OF ACCOUNTS

for the year ending

31st March 2025

FRIENDS OF NORTHWOOD CEMETERY

REPORTS AND FINANCIAL STATEMENTS for the year ending 31st March 2025

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**FRIENDS OF NORTHWOOD CEMETERY
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025**

Constitution

Friends of Northwood Cemetery is a Registered Charity (No: 1180926) governed by its Constitution. The conversion to a Charitable Incorporated Organisation (CIO) became effective on 1st December 2018. A Charitable Incorporated Organisation is a charity registered as a body corporate under Part 11 of the Charities Act 2011.

Trustees

The work of the organisation is overseen by a Board of Trustees in accordance with Charity Law and throughout the report they are referred to as the Trustees.

The Trustees serving during the year ending 31st March 2025 were as follows:

Tony Butt	Richard Day	Jason Sowerby	Bernie Coleman
John Pullen	Barry Sowerby	Roger Williams	

The Trustees are pleased to present their report together with the Financial Statements of the Charity for the year ended 31st March 2025.

The Financial Statements comply with current statutory requirements and its Constitution.

Objects of the Charity

The Objects of the Charity as set out within its Constitution are:

- a) To promote the heritage, preservation, restoration and maintenance of Northwood Cemetery including its chapels and other standing structures for the public benefit;
- b) To promote and maintain the burial records of Northwood Cemetery for the public benefit; and
- c) To promote the conservation of the landscape, arboreta, flora and wildlife of Northwood Cemetery for the public benefit.

In October 2017 the major restoration project at Northwood Cemetery was completed, within budget, with a grant from the Heritage Lottery Fund (HLF)/BIG Lottery Fund, in partnership with the Local Authority.

The Charity, in conjunction with the Local Authority, is in its seventh year of the ten year Management and Maintenance Plan, with the objectives of conserving the landscape design of the Cemetery and increasing its potential for community use.

Organisation

The Trustees oversee the administration of the Charity and meet on a monthly basis. The day to day operations are supported by professional advisors as and when needed as the Charity employs no staff.

Review of the Activities and Future Developments

The 31st March 2008 saw the inaugural meeting of the Friends of Northwood Cemetery and 17 years later, after a £1.7m Lottery Grant, much hard work by a small band of volunteers and support from our members, we have two beautifully restored chapels, well-kept grounds that are not only a resting place for lost loved ones, but a wonderful green space in the town and a Heritage Resource Centre, all of which are proving to be valuable assets for the local community to enjoy.

On the 11th May we held a short dedication ceremony of the Cairn in Plot 5, which is comprised of memorial fragments resulting from the bombing raid in June 1941, and the new stained glass reredos screen in the East Chapel.

In conjunction with the Isle of Wight Walking Festival, in both May and October we provided two guided walks within the cemetery which were all well attended and well received by our visitors.

Following discussions with the British Heart Foundation and a local charity IW Defibrillators we arranged for a defibrillator unit to be fitted on the outside wall of the toilet block. To date, two training sessions have been held for members and visitors within the Cemetery, with more to follow.

In July we were awarded our 7th consecutive Green Flag, attaining the target set out in the Management and Maintenance Plan (MMP). We remain committed to maintaining the high standards achieved and will continue to apply for Green Flag status in the coming years.

Our drive to secure a more regular funding stream from local parish and town councils has proven successful with Northwood and Gurnard Parish Councils and Cowes Town Council supporting our cause which this year has enabled us to proceed with two key health and safety objectives; the installation of lantern lighting outside both chapels and replacing the kitchen access steps to provide a wider platform at door level. It is our intention that these funding streams will help alleviate the pressure on our main fundraiser and her team and aid the sustainability of the charity.

The lantern lights were commissioned in September providing much needed light when holding evening events; replacement of the kitchen steps is scheduled to commence in May 2025. We are currently seeking funding to replace the softwood door to the "Friends House" which was installed in 2008, in hardwood, a project where we hope to share costs with the local council.

The monthly themed coffee mornings continue to attract many regular visitors and our Saturday morning "drop-in" sessions, where refreshments are available, are proving popular with locals and visitors alike who call in for a chat, carry out research or seek help in finding lost loved ones.

Following the success of talks last year we have had speakers for each of the months January to April on a variety of topics which have all been well attended.

We are grateful for the small band of fundraisers and volunteers who support and assist at all our events, providing refreshments and engaging with visitors to the site. Our Conservation Team continues to work hard in maintaining the grounds, keeping the frontage tidy, cutting back regrowth where necessary, clearing graves and removing litter. All wood chippings and shredding are utilised either on pathways or to infill sunken graves. Other volunteers are responsible for cleaning and maintaining the inside of both chapels and assisting Bereavement Services when preparing the East Chapel for funerals.

We are actively seeking new members and volunteers through Volunteer Fairs and local advertising, not only for outdoor work, but for the many other activities that are required to keep the charity in operation. We have been successful in recruiting some new members this year but need to continue our efforts in the months to come.

Behind the scenes, transcribing continues on a regular basis and our Historian has completed the task of verifying the accuracy of our online plot maps which are now available on our website. In addition he carries out research, responds to the many queries received regarding those interred and prepares articles for the quarterly newsletters.

Our paid up membership is currently 307, similar to last year and we have been fortunate to have gained several new active members and volunteers during the year.

The Facebook site continues to prove extremely popular with over 550 members, many of whom are regular visitors to the cemetery grounds providing us with feedback on issues as they arise.

In conclusion, another successful year which would not be possible without the hard work and dedication of our volunteers, the support from our members, the local community and visitors and I remain confident that we have the determination to achieve our aims in the future.

Trustees Responsibilities in relation to the Financial Statements

The Trustees continue to use the financial resources at their disposal for maintaining and developing the facilities of Northwood Cemetery for the benefit of the local community and visitors alike.

The Trustees have prepared the Financial Statements to give a true and fair view of the state of affairs of the Charity at the end of the financial period, and of its surplus or deficit for the financial period. In doing so, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charity Statement of Recommended Practice;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the 'going concern' basis unless it is inappropriate to presume that the Charity will continue its operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enables them to ensure that the Financial Statements comply with Charity law. They are also responsible for safeguarding the assets of the Charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 10th June 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. Williams', with a long horizontal line underneath it.

Roger Williams
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF NORTHWOOD CEMETERY
(Registered Charity no: 1180926)**

I report to the trustees on my examination of the accounts for the year ended 31st March 2025 set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the Charity is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

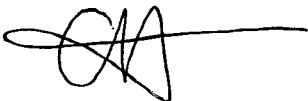
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion can be given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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.



Clare Hodgson (ACMA CGMA)
33 Alexandra Road
Cowes
Isle of Wight
PO31 7FH

Date: 21st June 2025

FRIENDS OF NORTHWOOD CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

	NOTES	2025 £	2024 £
<u>INCOMING RESOURCES</u>			
Membership income	1	2,765	115
Fundraising and Donations	2	10,063	10,911
Charitable Activities	3	3,170	3,145
Grants	4	4,525	1,000
Gift Aid		797	614
TOTAL INCOMING RESOURCES		21,320	15,785
<u>OUTGOING RESOURCES</u>			
Charitable Activities	5	18,239	19,464
Depreciation of Assets	6	0	500
TOTAL OUTGOING RESOURCES		18,239	19,964
NET MOVEMENT IN FUNDS		3,081	(4,179)
RECONCILIATION OF FUNDS			
Total Funds Brought Forward		13,124	17,303
Designated Funds CCTV Grants		284	284
Restricted Funds CTC Grant		1,110	1,110
Restricted Funds IWC Grant		1,810	0
<u>TOTAL FUNDS CARRIED FORWARD</u>		19,409	14,518

FRIENDS OF NORTHWOOD CEMETERY

BALANCE SHEET AS AT 31st MARCH 2025


	NOTES	2025 TOTAL FUNDS £	2024 TOTAL FUNDS £
FIXED ASSETS	7	0	0
CURRENT ASSETS			
Debtors and Accruals	8	2,020	200
Prepayments		2,775	0
Cash at bank and in hand		18,648	24,283
TOTAL CURRENT ASSETS		23,443	24,483
CURRENT LIABILITIES			
CREDITORS			
Amounts falling due within 1 year	9	(1,639)	(7,195)
TOTAL CURRENT LIABILITIES		(1,639)	(7,195)
NET CURRENT ASSETS		21,804	17,288
TOTAL ASSETS LESS CURRENT LIABILITIES		21,804	17,288
Creditors falling due after 1 year	10	(2,395)	(2,770)
NET ASSETS		19,409	14,518
CAPITAL AND RESERVES			
Unrestricted Funds		16,205	13,124
Designated Funds CCTV Grants		284	284
Restricted Funds - CTC		1,110	1,110
Restricted Funds - IWC		1,810	0
TOTAL FUNDS	11	19,409	14,518

The Trustees, in accordance with Charity Commission guidance, have not required the Charity to obtain an audit of its Financial Statements for the period ended 31st March 2025.

The Trustees acknowledge their responsibilities:

- a. For ensuring that the Charity keeps accounting records in accordance with the general directions given by the Charity Commission:
- b. That Financial Statements are prepared in accordance with Section 144(2) of the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities, with an independent examination, and
- c. For preparing Financial Statements which give a true and fair view of the state of affairs of the Charity at the end of each financial year and of its surplus or deficit for each financial year.

The Financial Statements were approved by the Board of Trustees on 10th June 2025 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Roe. Williams', with a long horizontal line extending to the right.

Roger Williams
Chair of Trustees

**FRIENDS OF NORTHWOOD CEMETERY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025**

Accounting Policies

Accounting convention

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (2014) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

Grants made for specific purposes are credited to restricted funds and released against the expenditure as incurred. Donations include all voluntary income, from whatever source, and accounted for as income at the time of receipt. Charitable Activities represents hire fees for the use of the Heritage Resource Centre.

Resources expended

Resources expended are recognised in the period in which they are incurred. Costs directly attributable to the objectives of the Charity are included in charitable activities.

Tangible Fixed Assets

All fixed assets had been fully depreciated by 31st March 2024. There are now no fixed assets recorded in the books of account, all other tooling, furniture and equipment being expensed in the year of purchase.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds which have been set aside by the Trustees for an essential expense or future purpose.

Restricted funds can only be used for the particular purposes intended within the objects of the Charity. Restrictions arise when specified by the donor or grant funder when funds are restricted to specific purposes.

Notes to the Accounts

1. Membership Income

Overall membership this year is 307 and includes 89 life members.

2. Fundraising and Donations

Fundraising and Donations represents monies raised through online and outlet selling, sales of merchandise, one-off donations and donations raised on coffee mornings and other events.

3. Charitable Activities

The Charity receives hire fees from the Isle of Wight Family History Society which go towards the running costs of the Heritage Resource Centre. A new Licence to Occupy for the year ended March 2026 has been agreed. Cowes WI, the Solent NHS Trust (Cowes Medical Centre) and Age UK have also hired the facility for small group meetings and seminars during the year.

4. Grants

Grant funding represents sums received from Cowes Town Council and Northwood and Gurnard Parish Councils following the withdrawal of funding from the Isle of Wight Council in March 2023. This funding is for general use as decided by the Trustees for the benefit of the Charity.

5. Resources expended – Charitable Activities

	2025	2024
	£	£
Professional Fees	347	335
Stationery and Printing	531	727
Conservation - Equipment and Materials	899	3,000
Conservation - Grounds incl Memorials	9,759	5,108
Travel and Volunteer Expenses	29	73
Charges, Subscriptions & Licences	1,335	617
Light and Heat	1,439	1,765
Insurance	1,081	1,951
HRC - Furniture & Equipment	381	2,327
HRC - General Running Costs	345	697
HRC - Repairs and Maintenance	154	486
Telephone and Broadband	647	545
Marketing / Publicity / Events	1,008	1,528
Website Costs	284	305
<u>TOTAL RESOURCES EXPENDED</u>	<u>18,239</u>	<u>19,464</u>

Notes to the above:

Conservation – Equipment and Materials: We considered it unnecessary to have the chipper serviced this year following a major overhaul late in 2024 which cost £1,790; we also purchased in that year an electric hedge trimmer with an all up cost of £710.

Conservation – Grounds incl Memorials: In 2025 this covers the cost of rebuilding the kitchen steps £9,000; in 2024 we installed external lantern lighting costing £5,000.

Insurance: The 2025 premium represents only 6 months, bringing the insurance period end in line with the fiscal year end.

Furniture & Equipment: In 2024 we paid for the reredos glass screen for the East Chapel, a new bookcase and chair repairs and a WiFi upgrade totalling £2,100.

6. Depreciation of Assets

All fixed assets were fully depreciated by 31st March 2024.

7. Fixed Assets

No additional fixed assets were purchased during the year.

8. Debtors and Prepayments

At 31st March 2025, £1,810 was due from the Isle of Wight Council as a grant towards replacement of the kitchen steps and £210 from Solent NHS for hall hire.

Insurance premium for 2025/26 paid in advance in March £2,775.

9. Creditors amounts falling due within one year

Accruals consist of £808 annual licence fee to Ancestry, £378 Isle of Wight Council for gas and electricity usage in the Heritage Resource Centre for the quarter ended 31st March 2025, £300 annual audit fee, £89 March expenses not actioned and sundries £64.

10. Creditors Falling Due After 1 Year

In accordance with recognised accounting practices, the deferral of life memberships, received in advance based on a 10 year term as at 31st March 2025, is stated in the accounts at a value of £2,395.

11. Total Funds

Total funds for the Charity are showing at year end of £19,409, of which £3,204 is for specific projects:

The balance of Grants from Cowes Town Council and Northwood and Gurnard Parish Councils of £284 is for the funding of CCTV servicing and maintenance.

The £1,110 balance of a grant from Cowes Town Council in 2017 is to fund a new booklet and additional information leaflets.

The £1,810 is a grant from the Isle of Wight Council towards the cost of replacing the kitchen steps.

12. Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2025.

FRIENDS OF NORTHWOOD CEMETERY

England & Wales - Charity number 1180926

Accounts

FRIENDS OF NORTHWOOD CEMETERY
(Registered Charity no: 1180926)

STATEMENTS OF ACCOUNTS

for the year ended

31st March 2024

FRIENDS OF NORTHWOOD CEMETERY

REPORTS AND FINANCIAL STATEMENTS for the year ending 31st March 2024

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FRIENDS OF NORTHWOOD CEMETERY
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2024

Constitution

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Trustees

The work of the organisation is overseen by a Board of Trustees in accordance with Charity Law and throughout the report they are referred to as the Trustees.

The Trustees serving during the year ending 31st March 2024 were as follows:

Tony Butt	Richard Day	John Nicholson
John Pullen	Barry Sowerby	Roger Williams

The Trustees are pleased to present their report together with the Financial Statements of the Charity for the year ended 31st March 2024.

The Financial Statements comply with current statutory requirements and its Constitution.

Objects of the Charity

The Objects of the Charity as set out within its Constitution are:

- a) To promote the heritage, preservation, restoration and maintenance of Northwood Cemetery including its chapels and other standing structures for the public benefit;
- b) To promote and maintain the burial records of Northwood Cemetery for the public benefit; and
- c) To promote the conservation of the landscape, arboreta, flora and wildlife of Northwood Cemetery for the public benefit.

In October 2017 the major restoration project at Northwood Cemetery was completed, within budget, with a grant from the Heritage Lottery Fund (HLF)/BIG Lottery Fund, in partnership with the Local Authority.

The Charity, in conjunction with the Local Authority, is in its seventh year of the ten year Management and Maintenance Plan, with the objectives of conserving the landscape design of the Cemetery and increasing its potential for community use.

Organisation

The Trustees oversee the administration of the Charity and meet on a monthly basis. The day to day operations of the Charity are supported by professional advisors as, and when needed as the Charity employs no staff.

Review of the Activities and Future Developments

The 31st March 2008 saw the inaugural meeting of the Friends of Northwood Cemetery and 15 years later, after a £1.7m Lottery Grant, a lot of hard work by a small band of volunteers and much support from our members, we are fortunate to have two beautifully restored chapels, well-kept grounds that are not only a resting place for lost loved ones, but a wonderful green space in the town and a Heritage Resource Centre, all of which are proving to be valuable assets for the local community to enjoy.

None of this would have been achieved without the vision and foresight of Jon Matthews, the founding member of the 'Friends', and on Saturday 8th April, to commemorate our 15th birthday, Jon was presented with a glass sculpture, a wooden pen turned from Cemetery yew by Barry Sowerby and a copy of the new Cemetery Book, largely compiled by the late David Jones, signed by all current trustees and vice presidents, as tokens of our appreciation.

In both May and October, in conjunction with the Isle of Wight Walking Festival, we provided two guided walks within the cemetery which were all well attended and well received by our visitors.

In July 2023 we were successful in attaining our sixth successive Green Flag Award and we remain committed to endeavouring to achieve it for at least a further year in accordance with the terms of the Management and Maintenance Plan (MMP).

In September we held a volunteers lunch as a thank you for all their hard work and dedication put in to, not only creating and maintaining a wonderful green space for visitors, but also utilising the HRC as a facility for visitors to source both burial records and historical information, and become a recognised social meeting place for members of the local community.

It also provided an opportunity for members from different volunteer groups to meet up with their often 'unseen counterparts' who work tirelessly in the background, updating the burial records, fundraising, research, responding to queries, marketing and publishing etc., all without whose help we would not be able to continue.

Following the success of a couple of trial talks early in 2023, we decided to arrange more talks in the Heritage Resource Centre with speakers on various topics of largely local interest. These were all well received and we will continue with others over the coming winter months.

One of our members, Alan Dinnis, has written a book entitled "White on Wight", which tells the story of J Samuel White & Co. Ltd. "through the "eyes of the postman" as it relates to ships built at White's that have appeared on postage stamps from around the world. It is on sale through the Friends of Northwood Cemetery, with a contribution from each sale going towards our general funds.

The monthly themed coffee mornings continue to attract many regular visitors and our Saturday morning "drop-in" sessions, where refreshments are available, are proving popular with locals and visitors alike who call in for a chat, carry out research or seek help in finding lost loved ones.

Our endeavours to secure the necessary planning consents to provide more adequate outside lighting have finally come to fruition with the installation planned for June 2024.

The reeded hardboard screen behind the altar in the East Chapel has been replaced with a backlit stained glass panel depicting a rural scene, designed and built by local craftsmen.

Behind the scenes, transcribing is continuing on a regular basis and our Historian is nearing the completion of the task of verifying the accuracy of our online plot maps; work has progressed well and after final checking they will be uploaded to our website. In addition he carries out research, responds to the many queries received regarding those interred and prepares articles for the quarterly newsletters.

Our Conservation Team continues to work hard in maintaining the grounds, keeping the frontage neat and tidy, cutting back regrowth where necessary, clearing graves and removing litter. All wood chippings and shredding are utilised either on pathways or to infill sunken graves. Other volunteers are responsible for cleaning and maintaining the inside of both chapels and assisting Bereavement Services when preparing the East Chapel for funerals.

Unfortunately, due to the higher costs of insurance and heating, compounded by the ending of support funding from the Isle of Wight Council, membership fees were increased in the year, the first increase since our inauguration in 2008.

Whilst membership fees go a long way to meeting the base running costs of the charity, our ability to fund onsite restoration projects and maintain a strong financial position is largely the result of the hard work and dedication of a small number of volunteers who comprise our fundraising team. Through their efforts we have been successful with fundraising again this year which has enabled us to procure both new Victorian style external lighting and replace the rather drab reredos screen in the East Chapel.

The trustees recognise that for long-term sustainability of the Charity, other sources of "regular" funding need to be established in order to help support our base running costs, and during 2023/24 we approached local town and parish councils to seek financial aid. Northwood Parish Council has confirmed an annual grant and we meet again with Cowes Town Council in June 2024 to discuss further.

Our paid up membership is currently 310, a decrease from prior years although we have been fortunate to have gained several new active members/volunteers.

The Facebook site continues to prove extremely popular with over 520 members, many of whom are regular visitors to the cemetery grounds providing us with feedback on issues as they arise.

In conclusion, another successful year which would not be possible without the hard work and dedication of our volunteers, the support from our members, the local community and visitors, and I remain confident that we have the determination to achieve our aims in the future.

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Approved by order of the Board of Trustees on 10th June 2024 and signed on its behalf by:



Roger Williams
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF NORTHWOOD CEMETERY
(Registered Charity no: 1180926)**

I report to the trustees on my examination of the accounts for the year ended 31st March 2024 set out on pages 7 to 12.

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Having satisfied myself that the Charity is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion can be given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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.



Clare Hodgson (ACMA CGMA)
33 Alexandra Road
Cowes
Isle of Wight
PO31 7FH

Date: 8th June 2024

FRIENDS OF NORTHWOOD CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2024

	NOTES	2024 £	2023 £
<u>INCOMING RESOURCES</u>			
Membership income	1	115	2,760
Fundraising and Donations	2	10,911	8,180
Charitable Activities	3	3,145	3,319
Grants	4	1,000	2,435
Gift Aid		614	466
TOTAL INCOMING RESOURCES		15,785	17,160
<u>OUTGOING RESOURCES</u>			
Charitable Activities	5	19,464	14,904
Depreciation of Assets	6	500	(400)
TOTAL OUTGOING RESOURCES		19,964	14,504
NET MOVEMENT IN FUNDS		(4,179)	2,656
RECONCILIATION OF FUNDS			
Total Funds Brought Forward		17,303	14,647
Designated Funds CCTV Grants		284	284
Restricted Funds CTC Grant		1,110	1,110
<u>TOTAL FUNDS CARRIED FORWARD</u>		14,518	18,697

FRIENDS OF NORTHWOOD CEMETERY

BALANCE SHEET AS AT 31st MARCH 2024

	NOTES	2024 TOTAL FUNDS £	2023 TOTAL FUNDS £
FIXED ASSETS	7	0	500
CURRENT ASSETS			
Debtors and Accruals	8	200	240
Cash at bank and in hand		24,283	20,775
TOTAL CURRENT ASSETS		24,483	21,015
CURRENT LIABILITIES			
CREDITORS			
Amounts falling due within 1 year	9	(7,195)	(2,818)
TOTAL CURRENT LIABILITIES		(7,195)	(2,818)
NET CURRENT ASSETS		17,288	18,197
TOTAL ASSETS LESS CURRENT LIABILITIES		17,288	18,697
Creditors falling due after 1 year	10	(2,770)	0
NET ASSETS		14,518	18,697
CAPITAL AND RESERVES			
Unrestricted Funds		13,124	17,303
Designated Funds CCTV Grants		284	284
Restricted Funds - CTC		1,110	1,110
TOTAL FUNDS	11	14,518	18,697

The Trustees, in accordance with Charity Commission guidance, have not required the Charity to obtain an audit of its Financial Statements for the period ended 31st March 2024.

The Trustees acknowledge their responsibilities:

- a. For ensuring that the Charity keeps accounting records in accordance with the general directions given by the Charity Commission:
- b. That Financial Statements are prepared in accordance with Section 144(2) of the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities, with an independent examination, and
- c. For preparing Financial Statements which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and of its surplus or deficit for each financial year.

The Financial Statements were approved by the Board of Trustees on 10th June 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. Williams', followed by a horizontal line underneath it.

Roger Williams
Chair of Trustees

Accounting Policies

Accounting convention

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (2014) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

Grants made for specific purposes are credited to restricted funds and released against the expenditure as incurred. Donations include all voluntary income, from whatever source, and accounted for as income at the time of receipt. Charitable Activities represents hire fees for the use of the Heritage Resource Centre.

Resources expended

Resources expended are recognised in the period in which they are incurred. Costs directly attributable to the objectives of the Charity are included in charitable activities.

Tangible Fixed Assets

The small shredder purchased in 2022 with an assumed three year life was fully depreciated in the year 2023/2024. There are now no fixed assets recorded in the books of account, all other tooling, furniture and equipment being expensed in the year of purchase.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds which have been set aside by the Trustees for an essential expense or future purpose.

Restricted funds can only be used for the particular purposes intended within the objects of the Charity. Restrictions arise when specified by the donor or grant funder when funds are restricted to specific purposes.

Notes to the Accounts

1. Membership Income

Overall membership this year is 310 and includes 89 life members.

2. Fundraising and Donations

Fundraising and Donations represents monies raised through online and outlet selling, donations raised on coffee mornings and other events and sales of merchandise purchased at a cost of £881.

3. Charitable Activities

The Charity receives hire fees from the Isle of Wight Family History Society which go towards the running costs of the Heritage Resource Centre. A new Licence to Occupy for the year ended March 2025 has been agreed. Cowes WI and the Solent NHS Trust (Cowes Medical Centre) have also hired the facility for small group meetings and seminars during the year.

4. Grants

Grant funding represents the sum received from Northwood Parish Council following the withdrawal of funding from the Isle of Wight Council in March 2023. Further applications have been made to both Cowes Town Council and Gurnard Parish Council to redress the balance. This funding is for general use towards the running costs of the Heritage Resource Centre and tools and equipment for grounds maintenance.

5. Resources expended – Charitable Activities

	2024	2023
	£	£
Professional Fees	335	335
Stationery and Printing	727	900
Conservation - Equipment and Materials	3,000	1,250
Conservation - Grounds incl Memorials	5,108	2,902
Travel and Volunteer Expenses	73	109
Charges, Subscriptions & Licences	617	1,357
Light and Heat	1,765	1,576
Insurance	1,951	1,729
HRC - Furniture & Equipment	2,327	499
HRC - General Running Costs	697	292
HRC - Repairs and Maintenance	486	587
Telephone and Broadband	545	638
Marketing / Publicity / Events	1,528	2,423
Website Costs	305	307
<u>TOTAL RESOURCES EXPENDED</u>	<u>19,464</u>	<u>14,904</u>

6. Depreciation of Assets

Depreciation of £500 relates to the third and final year's charge against the shredder purchased in 2022.

7. Fixed Assets

No additional fixed assets were purchased during the year. The shredder has now been fully depreciated.

8. Debtors and Accruals

At 31st March 2024, £200 was due from the Isle of Wight Family History Society for hall hire.

9. Creditors amounts falling due within one year

Accruals consist of £5,000 for the supply and fit of external lighting, £780 annual licence fee to Ancestry, £500 WiFi upgrade, £495 Isle of Wight Council for gas and electricity usage in the Heritage Resource Centre for the quarter ended 31st March 2024, £300 annual audit fee, £66 for 6 White on Wight books sold and sundries £54.

10. Creditors Falling Due After 1 Year

In accordance with recognised accounting practices, the deferral of life memberships, based on a 10 year term, has been posted through the accounts in March 2024.

11. Total Funds

Total funds for the Charity are showing at year end of £14,518, of which £1,394 is for specific projects:

The balance of Grants from Cowes Town Council and Northwood and Gurnard Parish Councils of £284 is for the funding of CCTV servicing and maintenance.

The £1,110 balance of a grant from Cowes Town Council in 2017 is to fund a new booklet and additional information leaflets.

12. Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2024.

FRIENDS OF NORTHWOOD CEMETERY

England & Wales - Charity number 1180926

Accounts

FRIENDS OF NORTHWOOD CEMETERY
(Registered Charity no: 1180926)

STATEMENTS OF ACCOUNTS

for the year ended

31st March 2023

FRIENDS OF NORTHWOOD CEMETERY

REPORTS AND FINANCIAL STATEMENTS for the year ending 31st March 2023

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**FRIENDS OF NORTHWOOD CEMETERY
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2023**

Constitution

Friends of Northwood Cemetery is a Registered Charity (No: 1180926) governed by its Constitution. The conversion to a Charitable Incorporated Organisation (CIO) became effective on 1st December 2018. A Charitable Incorporated Organisation is a charity registered as a body corporate under Part 11 of the Charities Act 2011.

Trustees

The work of the organisation is overseen by a Board of Trustees in accordance with Charity Law and throughout the report they are referred to as the Trustees.

The Trustees serving during the year ending 31st March 2023 were as follows:

Peter Almond	Tony Butt	Richard Day
John Nicholson	John Pullen	Barry Sowerby
Stella Watling	Roger Williams	

The Trustees are pleased to present their report together with the Financial Statements of the Charity for the year ended 31st March 2023.

The Financial Statements comply with current statutory requirements and its Constitution.

Objects of the Charity

The Objects of the Charity as set out within its Constitution are:

- a) To promote the heritage, preservation, restoration and maintenance of Northwood Cemetery including its chapels and other standing structures for the public benefit;
- b) To promote and maintain the burial records of Northwood Cemetery for the public benefit; and
- c) To promote the conservation of the landscape, arboreta, flora and wildlife of Northwood Cemetery for the public benefit.

In October 2017 the major restoration project at Northwood Cemetery was completed, within budget, with a grant from the Heritage Lottery Fund (HLF)/BIG Lottery Fund, in partnership with the Local Authority.

The Charity, in conjunction with the Local Authority, is in its sixth year of the ten year Management and Maintenance Plan, with the objectives of conserving the landscape design of the Cemetery and increasing its potential for community use.

Organisation

The Trustees oversee the administration of the Charity and meet on a monthly basis. The day to day operations of the Charity are supported by professional advisors as, and when needed as the Charity employs no staff.

Review of the Activities and Future Developments

It has been a busy year for our volunteers; April 2022 was largely spent preparing for the 7th May exhibition commemorating the 80th Anniversary of the Blitz on Cowes on the night of 4/5th May 1942. Activities included the publication of a Blitz Booklet, the rededication of the Civilian War Grave and creating an exhibition of pictures, photographs, personal memories and memorabilia of the events of that night from our own archives, members of the local community and the Friends of the ORP Blyskawica Society, who also provided a wealth of information. The rededication ceremony was conducted jointly by Father Johnathan Redvers Harris, the Reverend Amanda Collinson and Fr. Dean of the Polish Navy, Captain Artur Samsel.

In both May and October we provided three guided walks around the cemetery, in conjunction with the Isle of Wight Walking Festival, which were all well attended and well received by our visitors.

In September we held a volunteer lunch given as a token of appreciation for all their hard work and dedication put in to, not only creating and maintaining a wonderful green space for visitors, but also utilising the HRC as a facility for visitors to source both burial and historical information and become a recognised social meeting place for members of the local community.

It also provided an opportunity for 24 members from different volunteer groups to meet up with their often 'unseen counterparts' who work tirelessly in the background, updating the burial records, fundraising, research, responding to queries, marketing and publishing etc., all without whose help we would not be able to continue.

It was also the month that saw the completion of a memorial cairn on plot 5, constructed from pieces of headstones shattered by a high explosive bomb which landed in the Cemetery during a Luftwaffe raid on the town in the early hours of Tuesday 27th May 1941.

In July 2023 we were successful in attaining our fifth successive Green Flag Award and we remain committed to endeavouring to achieve it for a further 2 years in accordance with the terms of the Management and Maintenance Plan (MMP).

Following further incidents of vandalism, two more CCTV cameras were installed giving coverage of both chapel main entrances, completing the planned programme. Video footage of various incidents has been provided to the local police to assist in their enquiries.

Our tribute to the fallen for Remembrance Day was again a display of wooden crosses and poppies near the main entrance, enhanced by a display of crafted poppies made by the members of Cowes WI.

An ever growing band of volunteers supporting our Heritage Resource Centre (HRC) activities has enabled us to organise a series of events throughout the year including a wreath making workshop at Christmas using greenery from within the cemetery. To complete our Christmas programme, over the two weekends before Christmas and on Christmas Day, the doors of the East Chapel were open for visitors to hang a message to lost loved ones on a tree of remembrance.

In the first quarter of 2023 we hosted a talk on "Ability Dogs 4 Young People", a local charity whose dogs enhance the independence of young people and children living on the Isle of Wight, and "Life Aboard the Royal Yacht Britannia" where our guest speaker shared his personal memories and gave an insight into life aboard a very special ship of the Royal Navy.

During this period we focussed on preparing for publication a new cemetery book, compiled largely by David Jones, to launch over the Easter weekend of 7th/8th April, coinciding with the 15th anniversary of the Friends of Northwood Cemetery; sadly David passed in January 2023, prior to its publication.

In addition to our monthly themed coffee mornings which continue to attract an ever growing number of visitors, we now open up each Saturday morning for a "drop-in" session where refreshments are available when locals and visitors alike can call in for a chat, carry out research or seek help in finding lost loved ones.

Through next year we plan to hold more talks and workshops in the Heritage Resource Centre on a variety of topics covering a broad range of interests and as some of these activities will take place during dark winter evenings we are seeking solutions to improve the lighting outside the chapels.

I am pleased to report that one of our new volunteers has taken on the task of reinstating the programme of transcribing more headstones, which was discontinued during the Covid pandemic.

Our Conservation Team continues to work hard in maintaining the grounds, keeping the frontage neat and tidy, cutting back regrowth where necessary, clearing graves and removing litter. All chippings and shredding is utilised either on pathways or to infill sunken graves. Other volunteers are responsible for cleaning and maintaining the inside of both chapels and assisting Bereavement Services with preparing the East Chapel for funerals.

Our Historian continues the task of verifying the accuracy of our online plot maps; work is progressing well, but it will take several more months to complete. In addition he carries out research, responds to the many queries regarding those interred and prepares articles for the quarterly newsletters.

The Trustees continue to use the financial resources at their disposal for maintaining and developing the facilities of Northwood Cemetery for the benefit of the local community and visitors alike.

Whilst membership fees go a long way to meeting the base running costs of the charity, our ability to fund onsite restoration projects and maintain a strong financial position is largely the result of the hard work and dedication of a small number of volunteers who comprise our fundraising team. Through their efforts we have been successful with our fundraising again this year. Coffee mornings have been well attended, our Saturday morning drop-in sessions are proving popular and in addition we have organised a few "one off" fundraising events.

The trustees recognise that for long-term sustainability of the Charity, other sources of "regular" funding need to be established in order to help support our base running costs, and during 2023/24 we will be approaching local town and parish councils and seeking other sources for financial aid.

As planned, our memorial restoration budget for this year went towards the construction of the stone Cairn on Plot 5, which utilised many fragments of broken headstones from the bombing raid in 1941.

Our paid up membership is 326, exceeding 300 for the sixth year running and their support has enabled us to maintain subscriptions at the 2008 rates again this year. However, due to the significant increases in utility and insurance costs it will be put to the 2023 AGM that subscriptions should rise to £15 single, £20 joint and £150 life.

Our Facebook site continues to prove extremely popular with nearly 500 members, many of whom are regular visitors to the cemetery grounds who provide us with feedback on any issues as they arise.

In conclusion, another very successful year which would not be possible without the hard work and dedication of our volunteers and the support from our members, the local community and visitors, and I remain confident that we have the determination to achieve our aims in the future.

Trustees Responsibilities in relation to the Financial Statements

The Trustees have prepared the Financial Statements to give a true and fair view of the state of affairs of the Charity at the end of the financial period, and of its surplus or deficit for the financial period. In doing so, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charity Statement of Recommended Practice;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the 'going concern' basis unless it is inappropriate to presume that the Charity will continue its operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enables them to ensure that the Financial Statements comply with Charity law. They are also responsible for safeguarding the assets of the Charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 13th June 2023 and signed on its behalf by:



Roger Williams
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF NORTHWOOD CEMETERY (Registered Charity no: 1180926)

I report to the trustees on my examination of the accounts for the year ended 31st March 2023 set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the Charity is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report


My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion can be given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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.



Clare Hodgson (ACMA CGMA)
33 Alexandra Road
Cowes
Isle of Wight
PO31 7FH

Date: 10th June 2023

FRIENDS OF NORTHWOOD CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

	NOTES	2023 £	2022 £
<u>INCOMING RESOURCES</u>			
Membership income	1	2,760	2,765
Fundraising and Donations	2	8,180	7,420
Charitable Activities	3	3,319	3,900
Grants	4	2,435	13,370
Gift Aid		466	896
TOTAL INCOMING RESOURCES		17,160	28,351
<u>OUTGOING RESOURCES</u>			
Charitable Activities	5	14,904	24,969
Depreciation of Assets	6	(400)	1,490
TOTAL OUTGOING RESOURCES		14,504	26,459
NET MOVEMENT IN FUNDS		2,656	1,892
RECONCILIATION OF FUNDS			
Total Funds Brought Forward		14,647	12,755
Designated Funds CCTV Grants		284	1,460
Restricted Funds CTC Grant		1,110	2,000
<u>TOTAL FUNDS CARRIED FORWARD</u>		18,697	18,107

FRIENDS OF NORTHWOOD CEMETERY

BALANCE SHEET AS AT 31st MARCH 2023

	NOTES	2023 TOTAL FUNDS £	2022 TOTAL FUNDS £
FIXED ASSETS	7	500	2,600
CURRENT ASSETS			
Debtors and Accruals	8	240	809
Cash at bank and in hand		20,775	20,502
TOTAL CURRENT ASSETS		21,015	21,311
CURRENT LIABILITIES			
CREDITORS			
Amounts falling due within 1 year	9	(2,818)	(5,804)
TOTAL CURRENT LIABILITIES		(2,818)	(5,804)
NET CURRENT ASSETS		18,197	15,507
TOTAL ASSETS LESS CURRENT LIABILITIES		18,697	18,107
NET ASSETS		18,697	18,107
CAPITAL AND RESERVES			
Unrestricted Funds		17,303	14,647
Designated Funds CCTV Grants		284	1,460
Restricted Funds - CTC		1,110	2,000
TOTAL FUNDS	10	18,697	18,107

The Trustees, in accordance with Charity Commission guidance, have not required the Charity to obtain an audit of its Financial Statements for the period ended 31st March 2023.

The Trustees acknowledge their responsibilities:

- a. For ensuring that the Charity keeps accounting records in accordance with the general directions given by the Charity Commission:
- b. That Financial Statements are prepared in accordance with Section 144(2) of the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities, with an independent examination, and
- c. For preparing Financial Statements which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and of its surplus or deficit for each financial year.

The Financial Statements were approved by the Board of Trustees on 13th June 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Williams', with a long horizontal line extending to the right from the end of the signature.

Roger Williams
Chair of Trustees

FRIENDS OF NORTHWOOD CEMETERY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Accounting Policies

Accounting convention

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (2014) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

Grants made for specific purposes are credited to restricted funds and released against the expenditure as incurred. Donations include all voluntary income, from whatever source, and accounted for as income at the time of receipt. Charitable Activities represents hire fees for the use of the Heritage Resource Centre.

Resources expended

Resources expended are recognised in the period in which they are incurred. Costs directly attributable to the objectives of the Charity are included in charitable activities.

Tangible Fixed Assets

The storage container acquired in 2022 was ultimately paid for directly by the Isle of Wight Council and is no longer recorded in the books of account. The balance of fixed assets now relates solely to the small shredder purchased in 2022, with an assumed three year life. There are no other fixed assets recorded in the books of account, all other furniture and equipment is expensed in the year of purchase.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds which have been set aside by the Trustees for an essential expense or future purpose.

Restricted funds can only be used for the particular purposes intended within the objects of the Charity. Restrictions arise when specified by the donor or grant funder when funds are restricted to specific purposes.

Notes to the Accounts

1. Membership Income

Overall membership this year is 326 and includes 79 life members.

2. Fundraising and Donations

Fundraising and Donations represents monies raised through online and outlet selling, donations raised on coffee mornings and other events and sales of merchandise.

3. Charitable Activities

The Charity receives hire fees from the Isle of Wight Family History Society which go towards the running costs of the Heritage Resource Centre. They chose to reduce the number of hours per week to 6 for the year but continued to pay the contracted value to the year-end, upon which a credit was issued of £971 in recognition of that reduction. A new Licence to Occupy for the year ended March 2024 has been agreed. Cowes WI and the Solent NHS Trust (Cowes Medical Centre) have also hired the facility for small group meetings and seminars during the year.

4. Grants

Grant funding for additional CCTV cameras £1,176 and the publication of a new Cemetery Book £890, was released from restricted funds. The Isle of Wight Council refunded the Green Flag application fee of £369.

5. Resources expended – Charitable Activities

	2023	2022
	£	£
Professional Fees	335	635
Stationery and Printing	900	378
Conservation - Equipment and Materials	1,250	1,342
Conservation - Grounds incl Memorials	2,902	16,203
Travel and Volunteer Expenses	109	64
Charges, Subscriptions & Licences	1,357	1,313
Light and Heat	1,576	845
Insurance	1,729	1,490
HRC - Furniture & Equipment	499	541
HRC - General Running Costs	292	106
HRC - Repairs and Maintenance	587	358
Telephone and Broadband	638	647
Marketing / Publicity / Events	2,423	678
Website Costs	307	369
<u>TOTAL RESOURCES EXPENDED</u>	<u>14,904</u>	<u>24,969</u>

6. Depreciation of Assets

Net depreciation of (£400) reflects the write-back of last year's charge on the shipping container (£900) together with this year's (year 2) charge on the shredder £500, which has an assumed 3 year life.

7. Fixed Assets

No additional fixed assets were purchased during the year, the balance being the final year valuation of the shredder.

8. Debtors and Accruals

The balance of £240 is due from Solent NHS Trust for hall hire up to March 2023.

9. Creditors amounts falling due within one year

Accruals consist of £754 for our annual licence to Ancestry, £663 to the Isle of Wight Council for gas and electricity usage in the Heritage Resource Centre, £492 for repairs to the projector, £443 for our 2023/24 Green Flag application, £300 annual audit fee, £118 for a logo-printed tablecloth and sundries £48.

10. Total Funds

Total funds for the Charity are showing at year end of £18,697, of which £1,394 is for specific projects:

The balance of Grants from Cowes Town Council and Northwood and Gurnard Parish Councils of £284 is for the funding of CCTV servicing and maintenance.

The £1,110 balance of a grant from Cowes Town Council in 2017 is to fund a new booklet and additional information leaflets.

11. Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2023.

FRIENDS OF NORTHWOOD CEMETERY

England & Wales - Charity number 1180926

Accounts

**FRIENDS OF NORTHWOOD CEMETERY
(Registered Charity no: 1180926)**

STATEMENTS OF ACCOUNTS

for the year ended

31st March 2022

FRIENDS OF NORTHWOOD CEMETERY

REPORTS AND FINANCIAL STATEMENTS for the year ending 31st March 2022

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FRIENDS OF NORTHWOOD CEMETERY REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Constitution

Friends of Northwood Cemetery is a Registered Charity (No: 1180926) governed by its Constitution. The conversion to a Charitable Incorporated Organisation (CIO) became effective on 1st December 2018. A Charitable Incorporated Organisation is a charity registered as a body corporate under Part 11 of the Charities Act 2011.

Trustees

The work of the organisation is overseen by a Board of Trustees in accordance with Charity Law and throughout the report they are referred to as the Trustees.

The Trustees serving during the year ending 31st March 2022 were as follows:

Peter Almond	Tony Butt	Richard Day
John Nicholson	Jon Matthews	John Pullen
Barry Sowerby	Stella Watling	Roger Williams

Our founding member, Jon Matthews retired from the Board of Trustees at the Annual General Meeting and John Nicholson (Isle of Wight Councillor for Northwood Ward, a Northwood Parish Councillor and a Cowes Town Councillor) was elected to maintain the complement of eight Board members

On behalf of the Board our sincere thanks go out to Jon, for without whose foresight and commitment to the restoration of the Chapels, the town would have lost two iconic buildings, and the green space of the Cemetery grounds that we all enjoy today would surely not be so well cared for.

The Trustees are pleased to present their report together with the Financial Statements of the Charity for the year ended 31st March 2022.

The Financial Statements comply with current statutory requirements and its Constitution.

Objects of the Charity

The Objects of the Charity as set out within its Constitution are:

- a) To promote the heritage, preservation, restoration and maintenance of Northwood Cemetery including its chapels and other standing structures for the public benefit;
- b) To promote and maintain the burial records of Northwood Cemetery for the public benefit; and
- c) To promote the conservation of the landscape, arboreta, flora and wildlife of Northwood Cemetery for the public benefit.

In October 2017 the major restoration project at Northwood Cemetery was completed, within budget, with a grant from the Heritage Lottery Fund (HLF)/BIG Lottery Fund, in partnership with the Local Authority.

The Charity is in its fifth year of the ten year Management and Maintenance Plan, in conjunction with the Local Authority, with the objectives of conserving the landscape design of the Cemetery and to increase its potential for community use.

Organisation

The Trustees oversee the administration of the Charity and meet on a monthly basis. The day to day operations of the Charity are supported by professional advisors as and when needed as the Charity employs no staff.

FRIENDS OF NORTHWOOD CEMETERY
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

Review of the Activities and Future Developments

After two years of restrictions following the Covid 19 outbreak, it was with a mixture of trepidation and excitement that we re-opened in June 21 with our first themed coffee morning and plant sale. I am delighted to report that many of our “regulars” were only too happy to come along and meet up with old friends and colleagues again and subsequent sessions have been enjoyed by an increasing number of attendees.

Throughout the latter part of restrictions the Conservation Team has continued to meet twice a week on Wednesday and Saturday mornings, cutting back overgrown shrubbery (particularly Irish yew), clearing headstones and generally keeping the grounds clean and tidy. All chippings are recycled by spreading on the wet, grassy paths or used to infill sunken graves.

In September we saw the arrival of a small shipping container which we use to store the mechanical tools, in particular a new shredder that was purchased to enable us to dispose of green re-growth, again used as infill on sunken graves.

Following a number of incidents of anti-social behaviour CCTV was installed to give visibility of the side entrances of both chapels, the toilet block and the frontage up to the main gates. Video has been passed to the police of two instances of vandalism since being installed.

Next year we intend to install a further device on the ‘Friends House’, giving coverage of the two main chapel doors.

In October 2021 we were successful in attaining our fourth successive Green Flag Award and we remain committed to endeavouring to achieve it for a further 3 years in accordance with the terms of the Management and Maintenance Plan (MMP).

During October we were pleased to host three walks within the Cemetery in conjunction with the Isle of Wight Walking Festival, which proved to be well received by all attendees.

In January Wight Stonemasonry completed the restoration of 9 memorials (some of which were damaged when the large Monterey pine fell in 2021), as part of our ongoing annual programme. These were deferred from the prior year due to Covid issues.

On 7th February we were pleased to welcome a group of 65 Year 4 pupils from Lanesend Primary School who undertook a series of tree related activities including measuring the circumference of selected trees, taking bark rubbings, studying the leaves and buds etc, which linked into their woodland topic at school.

Our main focus throughout the year was the restoration of the Civilian War Grave in readiness for the event of the 80th anniversary of the air raid on Cowes on the night of 4/5th May 1942.

A rededication ceremony is planned for the 7th May 2022 along with an open day and ‘Blitz Exhibition’ in the East Chapel and a commemorative ‘Blitz Booklet’ has been produced for all attendees at the Cemetery event and at both public and private events organised by the ORP Blyskawica Society this year.

With most overgrown graves now cleared by the Conservation team it has enabled our Historian to set about the task of verifying the accuracy of our online plot maps. Work is progressing well, but with many inaccuracies coming to light, (some of which date back many years) it will take several months to complete.

Unfortunately we have yet to reinstate our programme of transcribing headstones following the lifting of Covid restrictions, but still remain committed to the task.

Mother Nature never fails to delight and again this year we had a wonderful display of spring flowers in our conservation plots, whilst our resident red squirrels and the variety of birdlife are always a joy to watch.

The Trustees continue to use the financial resources at their disposal for maintaining and developing the facilities of Northwood Cemetery for the benefit of the community.

We have been particularly successful with our fundraising in the nine months we have been operating this year. Coffee mornings have been well attended and the sale of Christmas cards necessitated an extra print run!

Following a review of our insurance policies we managed to secure a saving, despite having to pay an extra £173 for building insurance following a property revaluation per the terms of our lease with the Isle of Wight Council.

Whilst we have not instigated any individual memorial restorations this year, we have accrued £1,800, being 50% of a quote, to construct a stone Cairn on Plot 5, utilising many fragments of broken headstones from the bombing in 1941. The balance will come from our 2022/23 budget allocation for memorial restorations.

At the time of the 2021 Annual General Meeting, Covid cases were again on the rise and the decision was made to hold another virtual session to meet the obligations of the Charity Commission.

This year saw the retirement from the board of our founding member, Jon Matthews, who also relinquished his role as Membership Secretary, Sue Williams has taken on this role. Two trustees retiring, but standing for re-election were John Pullen and Barry Sowerby, both of whom were duly re-elected.

John Nicholson - IW Councillor for Northwood, Councillor on Northwood Parish Council and Cowes Town Council, sought election following Jon Matthews' retirement and was duly elected to the board.

I am pleased to report that our paid up membership is 329, exceeding 300 for the fifth year running and their support has enabled us to maintain subscriptions at the same rates again this year. Our Facebook site continues to prove extremely popular with over 400 members, many of whom are regular visitors to the cemetery grounds.

In conclusion, a very successful year despite a short period of lockdown, however, I remain confident that with our dedicated team of volunteers, we have the determination to achieve our aims in the future.

Trustees Responsibilities in relation to the Financial Statements

The Trustees have prepared the Financial Statements to give a true and fair view of the state of affairs of the Charity at the end of the financial period, and of its surplus or deficit for the financial period. In doing so, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity Statement of Recommended Practice;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the 'going concern' basis unless it is inappropriate to presume that the Charity will continue its operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enables them to ensure that the Financial Statements comply with Charity law. They are also responsible for safeguarding the assets of the Charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 14th June 2022 and signed on its behalf by:



Roger Williams
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF NORTHWOOD CEMETERY (Registered Charity no: 1180926)

I report to the trustees on my examination of the accounts for the year ended 31st March 2022 set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the Charity is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion can be given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do 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.



Clare Hodgson (ACMA CGMA)
33 Alexandra Road
Cowes
Isle of Wight
PO31 7FH

Date: 11th June 2022

FRIENDS OF NORTHWOOD CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

	NOTES	2022 £	2021 £
<u>INCOMING RESOURCES</u>			
Membership income	1	2,765	2,050
Fundraising and Donations	2	7,420	2,970
Charitable Activities	3	3,900	1,740
Grants	4	13,370	664
Gift Aid		896	599
TOTAL INCOMING RESOURCES		28,351	8,023
<u>OUTGOING RESOURCES</u>			
Charitable Activities	5	24,969	10,241
Depreciation of Assets	6	1,490	0
TOTAL OUTGOING RESOURCES		26,459	10,241
NET MOVEMENT IN FUNDS		1,892	(2,218)
RECONCILIATION OF FUNDS			
Total Funds Brought Forward		12,755	14,972
Designated Funds IWC Meml Restn		0	8,000
Designated Funds CCTV Grants		1,460	2,650
Restricted Funds CTC Grant		2,000	2,000
<u>TOTAL FUNDS CARRIED FORWARD</u>		18,107	25,404

FRIENDS OF NORTHWOOD CEMETERY

BALANCE SHEET AS AT 31st MARCH 2022

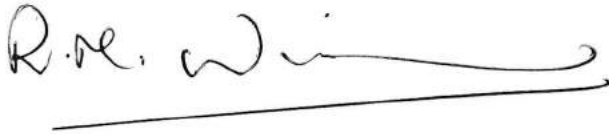
	NOTES	2022 TOTAL FUNDS £	2021 TOTAL FUNDS £
FIXED ASSETS	7	2,600	0
CURRENT ASSETS			
Debtors and Accruals	8	809	764
Cash at bank and in hand		20,502	28,351
TOTAL CURRENT ASSETS		21,311	29,115
CURRENT LIABILITIES			
CREDITORS			
Amounts falling due within 1 year	9	(5,804)	(3,711)
TOTAL CURRENT LIABILITIES		(5,804)	(3,711)
NET CURRENT ASSETS		15,507	25,404
TOTAL ASSETS LESS CURRENT LIABILITIES		18,107	25,404
NET ASSETS		18,107	25,404
CAPITAL AND RESERVES			
Unrestricted Funds		14,647	12,754
Designated Funds IWC Meml Restn		0	8,000
Designated Funds CCTV Grants		1,460	2,650
Restricted Funds - CTC		2,000	2,000
TOTAL FUNDS	10	18,107	25,404

The Trustees in accordance with Charity Commission guidance have not required the Charity to obtain an audit of its Financial Statements for the period ended 31st March 2022.

The Trustees acknowledge their responsibilities:

- a. For ensuring that the Charity keeps accounting records in accordance with the general directions given by the Charity Commission:
- b. That Financial Statements are prepared in accordance with Section 144(2) of the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities, with an independent examination, and
- c. For preparing Financial Statements which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and of its surplus or deficit for each financial year.

The Financial Statements were approved by the Board of Trustees on 14th June 2022 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. Williams', with a long horizontal flourish extending to the right. Below the signature is a solid black horizontal line.

Roger Williams
Chair of Trustees

FRIENDS OF NORTHWOOD CEMETERY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

Accounting Policies

Accounting convention

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (2014) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

Grants made for specific purposes are credited to restricted funds. Donations include all voluntary income, from whatever source, and accounted for as income at the time of receipt. Charitable Activities represents hire fees for the use of the Heritage Resource Centre.

Resources expended

Resources expended are recognised in the period in which they are incurred. Costs directly attributable to the objectives of the Charity are included in charitable activities.

Tangible Fixed Assets

The Charity purchased a storage container and a small shredder during the year ended 31st March 2022, each with an assumed three year life. There are no other fixed assets recorded in the books of account, all other furniture and equipment is expensed in the year of purchase.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds which have been set aside by the Trustees for an essential spend or future purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or grant funder when funds are restricted to specific purposes.

Notes to the Accounts

1. Membership Income

Overall membership has increased slightly this year from 326 to 329 and includes 79 life members.

2. Fundraising and Donations

Fundraising and Donations represents monies raised through online and outlet selling, donations raised on coffee mornings and other events and sales of merchandise.

3. Charitable Activities

The Charity receives hire fees from the Isle of Wight Family History Society which go towards the running costs of the Heritage Resource Centre. They have chosen to reduce the number of hours per week to 6 but continue to honour the payments terms of their Licence to Occupy, which comes up for renewal on 1st April 2023. Cowes WI and the Solent NHS Trust (Cowes Medical Centre) have also hired the facility for small group meetings and seminars during the year.

4. Grants

Grant funding for the restoration of the Civilian War Grave came from the Isle of Wight Council £8,000 and Cowes Town Council who agreed to underwrite the shortfall of £3,641. Other grants for CCTV totalling £1,390 were provided by local parish councils and the Isle of Wight Council refunded the Green Flag application fee of £339.

5. Resources expended – Charitable Activities

	2022	2021
	£	£
Professional Fees	635	335
Stationery and Printing	378	568
Conservation - Equipment and Materials	1,342	1,017
Conservation - Grounds incl Memorials	16,203	2,710
Travel and Volunteer Expenses	64	110
Charges, Subscriptions & Licences	1,313	1,317
Light and Heat	845	638
Insurance	1,490	1,996
HRC - Furniture & Equipment	541	0
HRC - General Running Costs	106	208
HRC - Repairs and Maintenance	358	180
Telephone and Broadband	647	283
Marketing / Publicity / Events	678	315
Website Costs	369	564
<u>TOTAL RESOURCES EXPENDED</u>	<u>24,969</u>	<u>10,241</u>

6. Depreciation of Assets

First year depreciation on the shipping container and garden shredder was £900 and £590 respectively. Both assets have an assumed 3 year life for depreciation purposes.

7. Fixed Assets

During the year we purchased a small shipping container to store the mechanical tools, in particular to accommodate the new garden shredder used by the conservation team to shred green re-growth.

8. Debtors and Accruals

£470 is recoverable through the Isle of Wight Council, from ADT, following an error in the change-over of the alarm system, carried over from last year. £339 is recoverable from the Isle of Wight Council for re-imbusement of the 2022/23 Green Flag Application fee.

9. Creditors amounts falling due within one year

An accrual of £2,500 with the Isle of Wight Council has been made for the procurement of the shipping container for mechanical tool storage.

An accrual of £1,800 has been made for 50% of the predicted cost of erecting a memorial cairn on Plot 5 from fragments of headstones damaged in the bombing of 1941.

An accrual of £582 has been made for the Joinery Shop for the Civilian War Grave Information Board.

Other accruals consist of £300 annual audit fee, £273 Isle of Wight Council for Gas and Electric usage in the Heritage Resource Centre for the quarter ended March 2022, £173 to Zurich Insurance for increased building premium following building revaluations, £110 to BT for a credit issued twice on an earlier bill and £66 website hosting.

10. Total Funds

Total funds for the Charity are showing at year end of £18,107, of which £3,460 is for specific projects:

The balance of Grants from Cowes Town Council and Northwood and Gurnard Parish Councils of £1,460 for the funding of CCTV will be utilized on an extra camera focused on the chapel frontages.

A grant from Cowes Town Council in 2017 of £2,000 is to fund a new booklet and additional information leaflets.

11. Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2022.

FRIENDS OF NORTHWOOD CEMETERY

England & Wales - Charity number 1180926

Accounts

**FRIENDS OF NORTHWOOD CEMETERY
(Registered Charity no: 1180926)**

STATEMENTS OF ACCOUNTS

for the year ended

31st March 2021

FRIENDS OF NORTHWOOD CEMETERY

REPORTS AND FINANCIAL STATEMENTS for the year ending 31st March 2021

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FRIENDS OF NORTHWOOD CEMETERY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2021

Constitution

Friends of Northwood Cemetery is a Registered Charity (No: 1180926) governed by its Constitution. The conversion to a Charitable Incorporated Organisation (CIO) became effective on 1st December 2018. A Charitable Incorporated Organisation is a charity registered as a body corporate under Part 11 of the Charities Act 2011. The return last year was for a period of 16 months from the inception of becoming a CIO. This return reflects activity for the 12 months to the end of the financial year 31st March 2021.

Trustees

The work of the organisation is overseen by a Board of Trustees in accordance with Charity Law and throughout the report they are referred to as the Trustees.

The Trustees serving during the year ending 31st March 2021 were as follows:

Peter Almond	Tony Butt	Richard Day
David Jones	Jon Matthews	John Pullen
Barry Sowerby	Stella Watling	Roger Williams

The Trustees are pleased to present their report together with the Financial Statements of the Charity for the year ended 31st March 2021.

The Financial Statements comply with current statutory requirements and its Constitution.

Objects of the Charity

The Objects of the Charity as set out within its Constitution are:

- a) To promote the heritage, preservation, restoration and maintenance of Northwood Cemetery including its chapels and other standing structures for the public benefit;
- b) To promote and maintain the burial records of Northwood Cemetery for the public benefit; and
- c) To promote the conservation of the landscape, arboreta, flora and wildlife of Northwood Cemetery for the public benefit.

In October 2017 the major restoration project at Northwood Cemetery was completed, within budget, with a grant from the Heritage Lottery Fund (HLF)/BIG Lottery Fund, in partnership with the Local Authority.

The Charity is in its fourth year of the ten year Management and Maintenance Plan, in conjunction with the Local Authority, with the objectives of conserving the landscape design of the Cemetery and to increase its potential for community use.

Organisation

The Trustees oversee the administration of the Charity and meet on a monthly basis. The day to day operations of the Charity are supported by professional advisors as and when needed as the Charity employs no staff.

Review of the Activities and Future Developments

This is our first Statement of Accounts for a 12 month period following our conversion to Charitable Incorporated Organisation status (CIO), on 1st December 2018. That change resulted in our prior year results being for a period of 16 months to 31st March 2020.

Activities this year have been severely curtailed by the impact of Covid 19 restrictions. All planned events, bar one, were cancelled and the Heritage Resource Centre (HRC) has been closed for the whole 12 month period. After a number of requests, we did open the East Chapel for our annual Christmas Tree of Remembrance event, which was restricted to the hanging of memorial tags and lighting of candles. It was well received with attendance better than expected, despite restrictions in place at the time. As restrictions are eased, at least through the summer months of 2021, we plan to recommence our regular events from the first week in July 2021.

In July 2020 we were successful in attaining our third successive Green Flag Award and we remain committed to endeavouring to achieve it for a further 4 years in accordance with the terms of the Management and Maintenance Plan (MMP).

The easing of restrictions during the summer months of last year, and the run up to Christmas enabled the Conservation Volunteers to continue many of their outdoor duties, whilst always recognising government regulations. The volunteers have cleared overgrown areas of much self-seeded shrubbery, the chippings from which have been spread on many of the pathways which get very muddy, especially during the winter months.

Overnight on the 21st/22nd March, the Cemetery lost one of its most iconic trees, the majestic Monterey Pine that had stood proud for some 150 years in Plot 22 and one of the largest trees in the entire Cemetery. It was planted during the second major phase of the Cemetery's development (1874–1877) and was one of only two to be planted within the grounds.

Despite, or perhaps because of the lockdown, we have seen a considerable number of enquiries to our historian, for information on those interred in the cemetery. To aid continued research during the lockdown, the provider of Ancestry arranged for our researchers to continue their work from their home computers, which proved to be of tremendous benefit.

Transcribing of Plot 15 (one of the four wild flower Conservation Plots) was completed over the winter months, before the spring flowers put in an appearance. As these plots are only cut once a year, there are only a few months in which access can be gained. We expect to recommence transcribing in other plots from the end of June this year. Transcription records are regularly uploaded to our website for reference.

Throughout the year there was a marked increase in the number of visitors using the cemetery grounds for recreational purposes. This spring (2021) there has been a stunning display of naturalised crocus, wild daffodil, primrose, bluebell and wood anemone, whilst our resident red squirrels and the variety of birdlife are always a joy to watch.

With no open events taking place throughout the year, the impact on our fundraising has been considerable, however sales through online outlets has exceeded our expectations and has helped us meet our cash target at year end, even after agreeing to rebate 50% of the HRC hire fees to the Isle of Wight Family History Society, but helped by the deferral of our annual commitment to memorial restorations into 2021/22.

The Trustees continue to use the financial resources at their disposal for maintaining and developing the facilities of Northwood Cemetery for the benefit of the community.

Due to restrictions imposed to combat the Covid19 Pandemic, Trustees were unable to facilitate the customary Annual General Meeting in 2020. The decision was therefore made to hold a virtual meeting instead, to meet the obligations of the Charity Commission.

At the beginning of August all members were advised, either online or in writing, of the Board's decision to hold such a meeting. Notice was given that the date would be 31st August 2020 with a voting window of 1st August to 28th August. Copies of the Minutes of the 2019 AGM were circulated together with the Statement of Accounts and a Voting Form for completion and return.

This year saw the retirement of one of our founding members and Secretary, David Jones, whilst Peter Almond stepped down following his three year term as Chairman. My sincere thanks go out for their dedication and commitment to the Friends of Northwood Cemetery over the years.

I am pleased to report that our paid up membership exceeds 300 for the fourth year running and their support has enabled us to maintain subscriptions at the same rates again this year. Our Facebook site continues to prove extremely popular and we currently have in excess of 350 members, many of whom are regular visitors to the cemetery grounds.

There have been a number of interments in the Natural Burial Ground this year, as it becomes a more widely recognised alternative to a traditional burial. A large faced Portland stone erected by the Isle of Wight Council at the entrance to the Natural Burial Ground, is where memorial plaques, purchased through Bereavement Services, can be attached.

The £4,000 advance from the Isle of Wight Council for their contribution towards the Management and Maintenance Plan for 2020/2021 was unspent, and it has subsequently been agreed to allocate it to the restoration of the Civilian War Grave which is planned to be completed by late summer 2021, in preparation for the 80th anniversary ceremony of the air raid on Cowes in May 2022.

In conclusion, a year severely impacted, both socially and financially, by Covid-19 restrictions. Nonetheless, I am confident that with our dedicated team of volunteers, we have the determination to achieve our aims in the future.

Trustees Responsibilities in relation to the Financial Statements

The Trustees have prepared the Financial Statements to give a true and fair view of the state of affairs of the Charity at the end of the financial period, and of its surplus or deficit for the financial period. In doing so, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity Statement of Recommended Practice;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Financial Statements on the 'going concern' basis unless it is inappropriate to presume that the Charity will continue its operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time, the financial position of the Charity and enables them to ensure that the Financial Statements comply with Charity law. They are also responsible for safeguarding the assets of the Charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the Board of Trustees on 8th June 2021 and signed on its behalf by:

Roger Williams
Chair of Trustees



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FRIENDS OF NORTHWOOD CEMETERY (Registered Charity no: 1180926)

I report to the trustees on my examination of the accounts for the year ended 31st March 2021 set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011. The Charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

Having satisfied myself that the Charity is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion can be given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Charity as required by section 130 of the Act;
or
2. The accounts do not accord with those records; or
3. The accounts do 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.



Clare Hodgson (ACMA CGMA)
33 Alexandra Road
Cowes
Isle of Wight
PO31 7FH

Date: 29th May 2021

FRIENDS OF NORTHWOOD CEMETERY

STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2021

	NOTES	2021 12 mths £	2018 - 2020 16 mths £
<u>INCOMING RESOURCES</u>			
Membership income	1	2,050	3,530
Fundraising and Donations	2	2,970	8,906
Charitable Activities	3	1,740	4,040
Grants	4	664	2,331
Gift Aid		599	807
Donated Assets	5	0	2,000
TOTAL INCOMING RESOURCES		8,023	21,614
<u>OUTGOING RESOURCES</u>			
Charitable Activities	6	10,241	18,182
Depreciation of Assets	7	0	2,000
TOTAL OUTGOING RESOURCES		10,241	20,182
NET MOVEMENT IN FUNDS		(2,218)	1,432
RECONCILIATION OF FUNDS			
Total Funds Brought Forward		14,972	13,540
Designated Funds IWC Meml Restn		8,000	4,000
Designated Funds CCTV Grants		2,650	0
Restricted Funds CTC Grant		2,000	2,000
<u>TOTAL FUNDS CARRIED FORWARD</u>		25,404	20,972

FRIENDS OF NORTHWOOD CEMETERY**BALANCE SHEET AS AT 31st MARCH 2021**

	NOTES	2021 TOTAL FUNDS £	2020 TOTAL FUNDS £
FIXED ASSETS		0	0
CURRENT ASSETS			
Debtors and Accruals	8	764	464
Cash at bank and in hand		28,351	26,083
TOTAL CURRENT ASSETS		29,115	26,547
CURRENT LIABILITIES			
CREDITORS			
Amounts falling due within 1 year	9	(3,711)	(1,575)
IW Council prepayment	10	0	(4,000)
Grant Income Prepayment		0	0
TOTAL CURRENT LIABILITIES		(3,711)	(5,575)
NET CURRENT ASSETS		25,404	20,972
TOTAL ASSETS LESS CURRENT LIABILITIES		25,404	20,972
Deferred Income		0	0
NET ASSETS		25,404	20,972
CAPITAL AND RESERVES			
Unrestricted Funds		12,754	14,972
Restricted Funds - FoNC		0	0
Designated Funds IWC Meml Restn		8,000	4,000
Designated Funds CCTV Grants		2,650	0
Restricted Funds - CTC		2,000	2,000
TOTAL FUNDS	11	25,404	20,972

The Trustees in accordance with Charity Commission guidance have not required the Charity to obtain an audit of its Financial Statements for the period ended 31st March 2021.

The Trustees acknowledge their responsibilities:

- a. For ensuring that the Charity keeps accounting records in accordance with the general directions given by the Charity Commission:
- b. That Financial Statements are prepared in accordance with Section 144(2) of the Charities Act 2011 and in accordance with the Financial Reporting Standard for Smaller Entities, with an independent examination, and
- c. For preparing Financial Statements which give a true and fair view of the state of affairs of the Charity as at the end of each financial year and of its surplus or deficit for each financial year.

The Financial Statements were approved by the Board of Trustees on 8th June 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. Williams', with a long horizontal flourish underneath.

Roger Williams
Chair of Trustees

FRIENDS OF NORTHWOOD CEMETERY
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

Accounting Policies

Accounting convention

The Financial Statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (2014) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

Grants made for specific purposes are credited to restricted funds. Donations include all voluntary income, from whatever source, and accounted for as income at the time of receipt. Charitable Activities represents hire fees from the Isle of Wight Family History Society, for use of the Heritage Resource Centre.

Resources expended

Resources expended are recognised in the period in which they are incurred. Costs directly attributable to the objectives of the Charity are included in charitable activities.

Tangible Fixed Assets

The Charity has a donated commercial chipper, which was fully depreciated in the year ended 31st March 2020. There are no other fixed assets recorded in the books of account, all furniture and equipment is expensed in the year of purchase.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Designated funds are those unrestricted funds which have been set aside by the Trustees for an essential spend or future purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or grant funder when funds are restricted to specific purposes.

Notes to the Accounts

It should be noted that the return last year was for a period of 18 months from the inception of becoming a CIO. This return reflects activity for the 12 months to the end of the financial year 31st March 2021.

1. Membership Income

Overall membership has reduced slightly from 333 to 326 and includes 73 life members.

2. Fundraising and Donations

Fundraising and Donations largely represents monies raised through online selling of £2,000.

3. Charitable Activities

The Charity receives hire fees from the Isle of Wight Family History Society which go towards the running costs of the Heritage Resource Centre, which they use as their base for 9 hours a week. However, with the facilities closed, the Trustees agreed to offer a one off rebate of £1,740 based on a 50:50 share of the Heritage Resource Centre actual running costs for the year.

4. Grants

The Isle of Wight Council issued funding to reimburse the cost of the Green Flag application £329 together with the labour and material costs for treating the woodwork on both chapel doors and all outdoor seating £325.

5. Donated Assets

In the prior period accounts, this represented the release from deferred income of 2 year's charge for the commercial chipper donated to the Charity in April 2017, which was then fully depreciated.

6. Resources expended – Charitable Activities

	2021	2018/20
	12 mths	16 mths
	£	£
Professional Fees	335	310
Stationery and Printing	568	1,581
Conservation - Equipment and Materials	1,017	2,891
Conservation - Grounds incl Memorials	2,710	3,813
Travel and Volunteer Expenses	110	111
Charges, Subscriptions & Licences	1,317	1,915
Light and Heat	638	1,314
Insurance	1,996	1,793
HRC - Furniture & Equipment	0	1,440
HRC - General Running Costs	388	937
Computers, Telephone and Broadband	283	938
Marketing / Publicity / Events	315	743
Website Costs	564	396
Restoration Costs	0	0
<u>TOTAL RESOURCES EXPENDED</u>	<u>10,241</u>	<u>18,182</u>

7. Depreciation of Assets

The chipper donated in April 2017 was fully depreciated by 31st March 2020.

8. Debtors and Accruals

£435 is recoverable through the Isle of Wight Council, from ADT, following an error in the change-over of the alarm system from Lifeline to ADT, when the dial out number was set at premium rate instead of local rate. £329 is recoverable from the Isle of Wight Council for re-imbusement of the 2021/22 Green Flag Application fee.

9. Creditors amounts falling due within one year

The Board of Trustees agreed a programme of enhanced funding for memorial restorations in the year to the value of £2,500, for which an accrual has been made, following delays due to Covid restrictions. Work is planned to commence in Quarter 2 2021.

An accrual of £707 has been made with ProQuest to provide Ancestry.com for research work in the Heritage Resource Centre. During lockdown ProQuest have allowed our researchers to access their site from their home computers.

An accrual of £300 has been made for annual accounts certification.

An accrual of £168 has been made for the Isle of Wight Council for Gas and Electric usage in the Heritage Resource Centre for the quarter ended March 2021.

An accrual has been made for website hosting of £36.

10. Income Prepayments

In the prior period this represented a deferred grant of £4,000 from the Isle of Wight Council towards 2020/2021 MMP expenditure incurred by FoNC. As this was unspent, it was agreed to allocate these funds to the restoration of the Civilian War Grave.

11. Total Funds

Total funds for the Charity are showing at year end of £25,404, of which £12,650 is for specific projects:

The Isle of Wight Council has provided £8,000 funding towards the restoration costs of the Civilian War Grave. It is planned to have the task completed by the summer of 2021 in preparation for the 80th Anniversary of the air raid on Cowes in May 2022.

Grants from Cowes Town Council and Northwood and Gurnard Parish Councils totaling £2,650 have been received to fund the installation of CCTV on site, following a number of incidents of anti-social behaviour. We are currently awaiting Isle of Wight Council approval for installing the system.

A grant from Cowes Town Council in 2017 of £2,000 is to fund a new booklet and additional information leaflets.

13. Trustees Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31st March 2021.