

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

**STATEMENTS OF ACCOUNTS**

for the year ended

**31<sup>st</sup> March 2021**

**FRIENDS OF NORTHWOOD CEMETERY**

**REPORTS AND FINANCIAL STATEMENTS for the year ending 31<sup>st</sup> March 2021**

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## **FRIENDS OF NORTHWOOD CEMETERY**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31<sup>ST</sup> 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 1<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 1<sup>st</sup> December 2018. That change resulted in our prior year results being for a period of 16 months to 31<sup>st</sup> 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 31<sup>st</sup> August 2020 with a voting window of 1<sup>st</sup> August to 28<sup>th</sup> 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 80<sup>th</sup> 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 8<sup>th</sup> June 2021 and signed on its behalf by:

Roger Williams  
Chair of Trustees

A handwritten signature in dark ink, appearing to read 'R Williams', followed by a long horizontal line extending to the right.

**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 31<sup>st</sup> 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: 29<sup>th</sup> 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 £
<b><u>INCOMING RESOURCES</u></b>			
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
<b>TOTAL INCOMING RESOURCES</b>		<b>8,023</b>	<b>21,614</b>
<b><u>OUTGOING RESOURCES</u></b>			
Charitable Activities	6	10,241	18,182
Depreciation of Assets	7	0	2,000
<b>TOTAL OUTGOING RESOURCES</b>		<b>10,241</b>	<b>20,182</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(2,218)</b>	<b>1,432</b>
<b><u>RECONCILIATION OF FUNDS</u></b>			
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
<b><u>TOTAL FUNDS CARRIED FORWARD</u></b>		<b>25,404</b>	<b>20,972</b>

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

	NOTES	2021 TOTAL FUNDS £	2020 TOTAL FUNDS £
<b>FIXED ASSETS</b>		<b>0</b>	<b>0</b>
<b>CURRENT ASSETS</b>			
Debtors and Accruals	8	764	464
Cash at bank and in hand		28,351	26,083
<b>TOTAL CURRENT ASSETS</b>		<b>29,115</b>	<b>26,547</b>
<b>CURRENT LIABILITIES</b>			
<b>CREDITORS</b>			
Amounts falling due within 1 year	9	(3,711)	(1,575)
IW Council prepayment	10	0	(4,000)
Grant Income Prepayment		0	0
<b>TOTAL CURRENT LIABILITIES</b>		<b>(3,711)</b>	<b>(5,575)</b>
<b>NET CURRENT ASSETS</b>		<b>25,404</b>	<b>20,972</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>25,404</b>	<b>20,972</b>
Deferred Income		0	0
<b>NET ASSETS</b>		<b>25,404</b>	<b>20,972</b>
<b>CAPITAL AND RESERVES</b>			
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
<b>TOTAL FUNDS</b>	11	<b>25,404</b>	<b>20,972</b>



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 31<sup>st</sup> 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 8<sup>th</sup> June 2021 and were signed on its behalf by:

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

Roger Williams  
Chair of Trustees

## **FRIENDS OF NORTHWOOD CEMETERY**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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

	<b>2021</b>	<b>2018/20</b>
	<b>12 mths</b>	<b>16 mths</b>
	<b>£</b>	<b>£</b>
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
<b><u>TOTAL RESOURCES EXPENDED</u></b>	<b><u>10,241</u></b>	<b><u>18,182</u></b>



## **7. Depreciation of Assets**

The chipper donated in April 2017 was fully depreciated by 31<sup>st</sup> 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-imbursement 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 80<sup>th</sup> 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 31<sup>st</sup> March 2021.