

**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.

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)
<u>RECONCILIATION OF FUNDS</u>			
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**

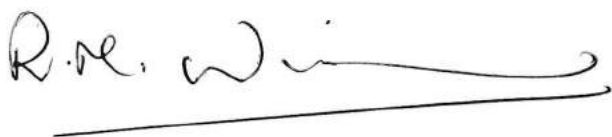
	NOTES	2022 TOTAL FUNDS £	2021 TOTAL FUNDS £
FIXED ASSETS	7	2,600	0
CURRENT ASSETS			
Debtors and Accruals	8	809	764
Cash at bank and in hand		20,502	28,351
TOTAL CURRENT ASSETS		21,311	29,115
CURRENT LIABILITIES			
CREDITORS			
Amounts falling due within 1 year	9	(5,804)	(3,711)
TOTAL CURRENT LIABILITIES		(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.

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. 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-imbursement 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.