

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

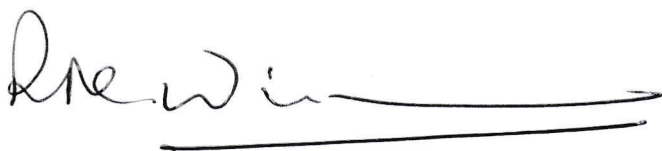
	NOTES	2023 TOTAL FUNDS £	2022 TOTAL FUNDS £
FIXED ASSETS	7	500	2,600
CURRENT ASSETS			
Debtors and Accruals	8	240	809
Cash at bank and in hand		20,775	20,502
TOTAL CURRENT ASSETS		21,015	21,311
CURRENT LIABILITIES			
CREDITORS			
Amounts falling due within 1 year	9	(2,818)	(5,804)
TOTAL CURRENT LIABILITIES		(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 dark ink, appearing to read 'R Williams', followed by 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 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.