

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

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 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.

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 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.

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: 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.

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.