

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', followed by a long horizontal line.

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 '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 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.