

# **The Friends of Tower Hamlets Cemetery Park**

**(A Charity Company Limited by Guarantee, company number 5233566)**

## **Financial Statements**

**and**

## **Trustees' Report**

**for the year ended 31 March 2017**

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# **The Friends of Tower Hamlets Cemetery Park**

(A Charity Company Limited by Guarantee, company number 5233566)

## **Index to the Financial Statements**

**for the year ended 31 March 2017**

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# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Charity Information

for the year ended 31 March 2017

<b>Status:</b>	The Friends of Tower Hamlets Cemetery Park is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The directors of the charity are its trustees for the purposes of charity law and throughout this report are collectively referred to as the trustees.	
<b>Charity name:</b>	The Friends of Tower Hamlets Cemetery Park	
<b>Company registration number:</b>	5233566 (England & Wales)	
<b>Charity registration number:</b>	1107136	
<b>Registered office:</b>	The Soanes Centre Tower Hamlets Cemetery Park Southern Grove London E3 4PX	
<b>Operations address:</b>	The Soanes Centre Tower Hamlets Cemetery Park Southern Grove	
<b>Trustees who held office during the year:</b>	Stewart Rayment Sigrid Werner Diane Kendall Terry Lyle Doreen Kendall Marilyn Baltutis Stella Morris Michael Keith Justin Leslie Helen Conford Frances Humber	- Appointed 13 September 2016 - Appointed 31 January 2017 - Appointed 31 January 2017
<b>Chairperson:</b>	Stella Morris Frances Humber	- Resigned June 2017 - Appointed June 2017
<b>Secretary:</b>	Stewart Rayment	
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR	
<b>Bankers:</b>	<b>CAF Bank</b> 25 Kings Hill Avenue West Malling Kent ME19 4TA	

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Trustees' Report, incorporating the Director's Report for the year ended 31 March 2017

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The Trustees of The Friends of Tower Hamlets Cemetery Park present their report together with the financial statements for the year ended 31 March 2017.

### CHARITY MANAGEMENT

#### Structure, governance and management

The Friends of Tower Hamlets Cemetery Park is a company limited by guarantee governed by its Articles of Association dated 2nd September 2004 and amended on 2nd December 2004, 15 March 2010 and 22 September 2013. It is registered as a charity with the Charity Commission. The company has 253 members whose liability, in the event of the company being wound up, is limited to £1.00 each. Membership of the company is governed in accordance with regulations made from time to time by the trustees.

#### Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

#### Recruitment and Appointment of Members and Trustees

The company is administered through the trustees who must number at least three. Meetings of the trustees require at least one third and no less than two of its trustees to be present. At the annual general meeting one third of the trustees are subject to retirement by rotation. The election of trustees is made at the annual general meeting. In addition, the trustees can appoint a trustee either to fill a casual vacancy or as an additional trustee until the next annual general meeting when that member must retire but is eligible to stand for re-election.

#### Reserves Policy

The charity receives a modest Service Level Agreement from London Borough of Tower Hamlets. The rest of the costs of the Cemetery Park are covered by the Friends' fundraising via charitable activities and grants. The support costs of the Friends are pared to the minimum and the costs of maintaining the site are very carefully managed.

The charity's method of estimating the appropriate level of reserves is aimed at protecting the continuity of the core work. In doing so, the trustees consider: (a) risk to income from grants, voluntary donations and fees in an uncertain financial climate; (b) ability to meet replacement costs of essential equipment; (c) ability to finance immediate opportunity. The last point has been greatly informed by the Friends' inability in a previous period to make a modest investment in a fundraising opportunity. As the Friends move towards sustainable income-generating activities the ability to invest in and leverage opportunity will become more critical.

The Friends have calculated a target of £34,000 as follows:

(a) Protect continuity of activities:	£22,000
(b) Provide funds needed to replace assets:	£4,000
(c) Provide funds needed to finance opportunity:	£8,000
	<u>£34,000</u>

The current reserves stand at £59,734 so we are currently meeting our reserve requirement. However, the optimum level of reserves is reviewed on an ongoing basis and at minimum once a year and may increase next year. The optimum level of reserves is reviewed on an ongoing basis and at minimum once a year.

#### Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by the Commission in exercising their powers or duties. The main activities undertaken by the charity to further its charitable purposes for the public benefit are outlined in the sections below.

#### Objectives and activities

In summary, the Charity's objects ("the Objects") are to promote, for the public benefit, the preservation, care and improvement of the historic cemetery as a park, a place of history and ecological interest and beauty and as a closed burial ground. Also, to promote, for the public benefit, the preservation, care and improvement of those parts of the Tower Hamlets Cemetery Park and Ackroyd Drive Green Link Local Nature Reserve which are not within the area of the historic cemetery.

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Trustees' Report, incorporating the Director's Report for the year ended 31 March 2017

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### Background to the Cemetery Park and the Friends

The management of the Friends is rooted in an informal Friends committee established 1990. The aim of the committee was to save the site from threats of development, and to restore it from its overgrown and unwelcoming state into a loved space of public value and purpose. The Friends later registered as a charity and in 2004 took the step to become an incorporated charity.

The Friends manage, on behalf of the Council, the Tower Hamlets Cemetery Park and Ackroyd Drive Greenlink Local Nature Reserve (LNR). The area of the LNR includes the historic cemetery, Scrapyard Meadow, Cantrell Road (a service road which now resembles a 'country footpath') and the Ackroyd Drive Greenlink (which forms a Green Corridor to Mile End Park and the Regent's Canal). We refer to the whole area in this report as the 'Cemetery Park'. This is how it is locally known. The LNR is a site of Metropolitan Importance for Nature Conservation, and is mostly in a Borough conservation area. It is the richest natural site in Tower Hamlets, the only semi-natural woodland, a centrally-important site for local history and remembrance, and has an Education Centre run by a separate charity, SETPOINT London East, which has over 7,500 schoolchildren visits annually (see point f: Education).

### Volunteers

The Friends actively encourage the public not just to enjoy the nature and history of the Cemetery Park, but to take part in its maintenance and its development as an important local resource, by participating as volunteers.

2,459 volunteer days were donated to the Cemetery Park in the latest financial year 2016-17. These continue to be an invaluable resource of both practical support and unrestricted income for the Friends. They also ensure that important seasonal work can be completed throughout the Cemetery Park.

Volunteer programmes are designed to be accessible to the widest possible spectrum of people in line with the charities purpose and vision. We aim to ensure that there are programmes specifically tailored to accommodate the socially excluded, people with learning difficulties, and those recovering from mental health problems and addictions. Volunteers help to shape the cemetery park's physical beauty, record its history, help run events, or contribute to charity administration. Many volunteers have gone on to create careers building upon the self-confidence and skills gained in the volunteer programmes.

### Risk Management

The Trustees have established a risk management strategy that comprises a comprehensive register of risks that the charity may face. They are reviewed quarterly, with systems and procedures to monitor and mitigate each risk, and plans that must be implemented should those risks materialise.

### Achievements and performance

This year we have continued to focus efforts in implementing our strategy, as guided by our new business plan (2015-2018). The business plan not only lays out the charities vision, "*We will work to provide opportunities for everyone to find their own special place, in a busy, safe community space; to maintain and nurture a home for wildlife while continuing to preserve, research and share THCP's local and world historical significance*", but lays out several key areas of work to achieve this.

One of our priorities for the year was to widen the sources of income for the charity, through learning activities and consultancies, whilst continuing to increase the public's sense of ownership, engagement and investment in the Cemetery Park. The charity has also continued to raise public awareness that the park is maintained by the Friends.

The number and variety of programmes and activities on offer in the Cemetery Park has grown and received continuous positive feedback, thanks to the funding received for the Training and Learning Development Manager position, and the three staff posts are able to provide the Cemetery Park with support in its new direction and services.

A grant from the Heritage Lottery Fund (HLF awarded through HLF's First World War: Then and Now programme), has supported important research into the lives of the 204 service personnel who lost their lives during War World One and are recorded on the Commonwealth War Graves Commission War Memorial inside the Cemetery Park.

Unfortunately, the Council administrative and planning processes continue to delay the renovation of the Lodge in the Cemetery Park, although work is expected to start soon. The total budget is over £103,000 between budget committed by the Council for repairs and basic refit and in addition Shuffle successfully crowd-raised £60,000. The Friends continue to pursue all avenues to speed up the start date of renovation, and we hope to see a significant change in the status of the Lodge in the next 12 months.

Below are aspects of achievements in more detail:

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# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Trustees' Report, incorporating the Director's Report for the year ended 31 March 2017

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### b. Park Maintenance and Biodiversity

#### *Access and Development*

We continue to prioritise the accessibility of the Cemetery Park. Maintaining our network of paths to remain suitable for wheelchairs is essential and expensive work. We continue to feel the benefit of the invisible work of planting thousands of bulbs, including an extra 1000 snowdrops we were donated, has been completed in the previous year. These snowdrops, with other bulbs, went into the important historic Charterhouse Graves area, and opened up in the winter.

We have been able to continue to do a good deal of clearance, to open up areas with graves. One such major area is along the Sanctuary Wood path, where the open frontage to the path has been opened up for easier access.

Grants from the London Woodland Grant Scheme's "Re:leaf" programme have enabled us, for three years running, to have selected large sycamore trees felled, and brought down piece by piece by professional arboriculturalists. The trees selected were those which would have done great damage to monuments, had they fallen in storms. As well as safeguarding monuments, this also enriches the woodland around these trees by letting in sunlight, producing favourable conditions for wildflowers and the insects associated with them. This is just one way in which carefully thought through woodland management can very often benefit both biodiversity and heritage. The last year has also seen the Council engage the services of a professional tree survey contractor to survey our trees, recording the species, general health and note any work required. This important survey work will inform the work of tree surgeons expected in late summer 2017.

#### *Biodiversity*

The ongoing themes of work in the Local Nature Reserve are biodiversity, heritage, education and people. The Friends endeavour to ensure that biodiversity work contributes to, and must be tailored, for all four themes. The work to fell sycamore trees (see above), highlights the symbiosis we strive for between these themes, where benefits for the long-term heritage of the site and biodiversity can be achieved through the same activity.

#### *Some wildlife highlights*

The Cemetery Park continues to act as an important local nature reserve.

Our everyday wildlife and natural ambience delights Park users throughout the year. Highlights may be transient, or only apparent to the trained eye. The butterfly highlight of the year was both these things: a Long-tailed Blue on 10 August 2016. This was one of only a very few of this rare migrant seen in Britain in 2016. It needs a close look at the underwings to be sure it is not one of the two Blues, the Common and Holly, which are numerous in the Park.

Scrapyard Meadow is the richest part of the Local Nature Reserve, for insects and for wildflowers. Among its plenty, there are "hidden treasures". One of them scattered thinly in the meadow, is the Grass Vetchling, a wild pea with small, single, crimson flowers. It is extraordinary in having no leaves. Instead, some of its stems are so flattened that they look just like blades of grass.

The Meadow also produced our first wasp spider for several years, coloured in wasp-like patterns, and preying on wasps.

### c. Achievements beyond the Cemetery Park:

#### *Wildlife and Conservation Award – Britain in Bloom*

We were absolutely delighted to announce that The Friends were crowned winners of the Wildlife and Conservation Award in Britain in Bloom, beating 72 finalists nationally! We got to appear in BBC Autumn Watch. Winning such an award means a great deal to a small charity such as ourselves, and we couldn't be happier!

#### *London in Bloom*

The London Borough of Tower Hamlets put us forward for two categories in the London in Bloom awards and we were awarded Silver Gilts in the Large Cemetery and Large Conservation Area categories. We retained the award for a second year.

#### *Shuffle Festival 2016*

We were pleased to welcome and assist Shuffle with their 3rd consecutive festival in the Cemetery Park, which ran for 24 hours under the theme of: Gods, Idols, and Light. The programme was diversified to include open-air cinemas, music, performing arts, as well as an on-site 'pop up' restaurant and bar located in and around the Cemetery Lodge.

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Trustees' Report, incorporating the Director's Report for the year ended 31 March 2017

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### *Chelsea Fringe*

The Cemetery Park was excited to be part of the Chelsea Fringe Festival, in May-June 2016, during which we ran free wild food walks, natural pharmacy sessions and wildlife gardening workshops. It was a great opportunity for the Cemetery Park to gain publicity.

### *Green Flag*

Once again we applied for and gained the prestigious Green Flag community award for the 5th year. This particular award specifically recognises our role within the Cemetery Park.

### *Artkickers*

Ken Greenaway (Cemetery Park Manager) was awarded the individual Community Superhero award in the Spectacular Art Kickers Awards held at The Stage EC2 in April.

### **d. Collaboration/partnership with other organisations**

We are always open to partnerships which we think will strengthen the Friends and the Cemetery Park. Among the year's collaborations were:

#### *SETPOINT London East*

The Friends' closest partner in the Cemetery Park continues to be SETPOINT London East. The Friends continues to support its environmental science workshops for schools by providing the appropriate space to use as their outdoor classroom, where the children receive education in curriculum science studies. In the school year of 2015-16 SETPOINT London East provided 273 workshops for 7,073 school children and their teachers.

#### *Grounded Ecotherapy / Providence Row Housing Association*

We continue to have a strong partnership with Grounded Ecotherapy which is one of London's most unique horticultural therapy and wellbeing projects.

They offer recovery for people and places and create thriving green spaces from neglected urban environments. Their members have extensive knowledge and skills in horticulture. Grounded Ecotherapy helps members who have suffered mental health, substance misuse issues or experience of homelessness, to get back on their feet.

They continue to visit us on a weekly cycle and be a key component in the delivery of contracts we're awarded.

#### *Women's Environmental Network*

In January 2017 we launched a new wellbeing project, Green Care, in partnership with the Women's Environmental Network and the three Tower Hamlets city farms.

We were part of a partnership to support positive mental health and wellbeing through Green Care, the new term for all therapeutic activities based in nature. We ran practical nature conservation sessions providing an opportunity to try a wide range of fun, active activities, relax in beautiful natural space and meet people in a friendly group.

#### *Sugar for My Soul*

Murals Project – We continued to once again work with Bablu who curated the continuation of the mural project along the remaining length of arches at the back of Ackroyd Drive Green link in the compartment nearest Burdett Road.

#### *Forage London*

Under John Rensten's banner of Forage London we continue to be paid to lead walks on his behalf under his Forage London name and he also passes to us private walks for groups and individuals.

#### *Let's get lost - Sound Walk, a WE ARE FOR NOW production*

Let's get Lost – a sonic map of the Cemetery Park with 28 audio stories made by We Are For Now is now available from the iTunes store.

# **The Friends of Tower Hamlets Cemetery Park**

(A Charity Company Limited by Guarantee, company number 5233566)

## **Trustees' Report, incorporating the Director's Report for the year ended 31 March 2017**

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### **e. History**

The Heritage Team record and research the history of the Cemetery Park while also transcribing monument inscriptions. We also collaborate with other members of the Magnificent Seven Cemetery group, and local history groups on similar projects that we run and by attending their open days with a stall and displays promoting the work and history of the FoTHCP. Attendance at a Magnificent Seven Seminar in February resulted in joining a working party with a view to a joint Magnificent Seven publication.

In November the annual Remembrance Service was again very well attended and led by the Master for Royal Foundation of St Katharine, the Revd Preb. Mark Aitken, local Councillors, Scouts and Brownies and the 24 Cadet Company, The Rifles were in attendance.

The highlight of the year was the installation of a new memorial in the Cemetery Park by the renowned sculptor Tom Nicholls, the culmination of a four year time-consuming research project with the Dr Barnardos charity. The unveiling ceremony resulted in exceptional publicity and congratulations were received from across the world as the event was covered by national newspapers, three major television channels, both national and local radio plus social media. The Barnardo's media team estimated approximately half of the UK's population had exposure to the story in one form or another.

The regular monthly workshops held to support the HLF funded WW1 project have been well attended as new volunteers of all ages and experience engage in the research of the 204 WW1 service personnel recorded on the War Memorial and buried in the cemetery, many are learning new skills and the research is well under way, the website has continued in its development and work on the book and exhibition display material is beginning.

March saw a very well attended walk celebrating the lives of the very often forgotten women associated with the cemetery during Woman's week.

Regular monthly Sunday memorial recording has seen a steady stream of inquiries either in person, email or by post to help people locate family graves in the Cemetery. Work has continued on a new Heritage themed trail and map which will allow visitors to undertake self-guided tours around the Cemetery and help has been given to a poets themed cemetery map. Discussions have been held with both Charterhouse and U3A regarding a future project and regretfully despite many hours of negotiation and a bid to the HLF we were unable to organise a visit of a replica of Hancocks Steam Carriage to commemorate Walter Hancock's anniversary.

The group would like to thank all the volunteers many of whom never visit the Cemetery Park but still put in many hours and we are grateful to everyone for both their enthusiasm and help in supporting the heritage of the Cemetery Park.

### **f. Education**

The Friends' play an important part in the provision of education for thousands of local schoolchildren by providing the 'open air classroom' biodiversity and environment for SETPOINT East as described in section 'Collaboration and Partnerships'.

### **g. Training and Leisure Learning**

In the last 12 months, the charity has seen growth in its training and leisure learning programme and activities, with the new staff position being key to providing the dedicated time and energy required to offer such a diverse mix of courses and opportunities. Activities are put on by staff members themselves, or in partnership with experts.

Free community activities, such as a small feast after Bow Beasties, aimed to attract new people into the park, in particular those with families. Numerous low-cost activities and courses have been scheduled, that aim to appeal to a cross-section of current park users and attract new park users. Activities have included small mammal identification courses, wild food walks, history walks, photography workshops, fungus walks, learn to scythe and a bat-themed dinner that combined learning about the ecology of bats, a feast of foraged food, and a walk to look for bats.

We have capitalised on interest in the cemetery park with a monthly e-newsletter and increased social media posts. We currently have 2600 followers on Twitter and 2900 on Facebook, over 900 followers on Instagram, and 4.8 stars out of 5 on Facebook reviews. On Trip Advisor we have 4.5 out of 5 stars, Certificate of Excellence 2017 and are ranked 508 out of 1656 things to do in London.

The Summer Fair in June 2016 was one of the largest events of the year with stalls, family activities, walks and music. The stalls include a strong educational and practical element, teaching about willow weaving, traditional woodwork, and pond ecology.



# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Trustees' Report, incorporating the Director's Report for the year ended 31 March 2017

### Plans for future periods

In the coming year, we will relaunch a five year Business Plan (FY2018 to FY22), and develop an annual operating plan to achieve our vision. In particular, we will:

- Concentrate on the renovation and development of the Lodge in order to occupy before the end of the year.
- Work to secure longer leases within the Cemetery Park.
- Define our vision for the Cemetery Park and FoTHCP through support with Making Local Woods Work.
- Continue to build capacity within FoTHCP through staff, trustees and other key volunteers.
- Continue to expand our income generating activities through promoting the park as a centre for training and learning activities, and a site for arts and performances.
- Resolve the stalled Monument Conservation plan, and formulate a Cemetery Park heritage strategy. This, and the Lodge, are unrealised from our 2015 plans.
- To further the heritage aims, by exploring what we can do in absence of the plan, and identify funding, partners and supporters that to assist.
- Build on the significant History Group achievements in order to raise the heritage profile of the Cemetery Park.

### Thank you to all the members of the Friends and supporters of the Cemetery Park

The continued support of all of our volunteers both within the Charity and outside are of immense value. Without the continued volunteer support and goodwill from brokers such as ELBA and other local groups and charities we would find it very difficult to achieve what we do each year.

All of our supporters and the hard work of FoTHCP staff have made significant achievements in the Cemetery Park possible.

Below we list organisations that have helped during the year. Please accept our apologies for any inadvertent omissions.

Accenture	HSBC
Aecom	J P Morgan
AllianceBernstein	JLL
Allied World	Legg Mason
AON	Lloyds Banking Group
Aviva	M&G Investments
Bank of England	Morgan Stanley
Barclays	Northeastern University
Benefacto	Posterscope
Blackrock	Prudential
BIP Law	PWC
Boden	QBE Insurance Group
British Insurance	Queen Mary University of London
BT	Santander
CEB Global	Shuffle
Chivas	SMBC NIKKO
Citi	Standard Chartered Bank
Credit Suisse	State Street Corporation
DELL	Sunday Assembly London
Department for Business, Energy and Industrial Strategy	Tower Hamlets Council Youth Offending Team
Department of Work and Pensions	Thomson Reuters
Department of Energy and Climate Change	TSB
Deutsche Bank	UBS
Drive Forward Foundation	W/R/B Underwriting
ELBA	Weil, Gotshal & Manges
Financial Conduct Authority	Willis Towers Watson
Financial Service Compensation Scheme	Worldpay
Good Gym	Zopa
Grounded Ecotherapy	

Santander Social Enterprise Development Awards	Plants & People trail was completed and launched.
London Borough of Tower Hamlets	Funds to provide walks and events for Victoria Park.
City Bridge Trust	Funding granted for costs of a staff member, the Training and Learning Development Manager post, to develop and manage income-generating activities, October 2014 for 3 years.

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Trustees' Report, incorporating the Director's Report for the year ended 31 March 2017

Esmee Fairbairn	Funding granted for costs of a new staff member, the Training and Learning Development Manager post, to develop and manage income-generating activities, October 2014 for 3 years.
Goldman Sachs (Foundation)	Funding granted for costs of a new staff member, which has now been applied by the Friends to the funding of the Training and Learning Development Manager post, to develop and manage income-generating activities October 2014 for 3 years.
Sainsburys Local Waitrose Community Matters	Unrestricted funds.
Heritage Lottery Fund - Sharing Heritage grant	Funds to support research into the lives of the 204 service personnel who lost their lives during War World One and are recorded on the Commonwealth War Graves Commission War Memorial inside the Park.
Tower Hill Trust	Funds to support infrastructure and facilities development in the Cemetery Park, supported by training opportunities for partner Grounded Ecotherapy, and volunteering opportunities Funds for the Wild Homes project, improving habitats and providing training in countryside skills.
Tower Hamlets Council Events Fund	Funds to support the Summer Fair.
Tower Hamlets Council Speaker's Charity of the Year	Unrestricted funds.
Plunkett Foundation	Pro bono support to help support and grow woodland based Social Enterprise

### Financial Review

As previously reported, the unchanging low level of the Council Service Level Agreement (SLA) has been the dominant concern for a long number of years. We are still in negotiation with the Council for SLA renewal on better terms, and have engaged with council officers and elected council to this end. We have been called 'trailblazers' in our management and resource-finding for the Cemetery Park, which includes £130K in-kind contribution of volunteer labour, and hard funds from elsewhere but still await an outcome of our SLA.

The Training and Learning Development Manager post has enabled the establishment of income-generating opportunities around biodiversity and heritage and leisure learning.

Donations and legacies, specifically grant income, were down by £33,000 in 2017 and this, despite a reduction of expenditure of £12,000 has meant a turnaround from a surplus in 2016 of £10,200 to a deficit of £10,700 in 2017. We are very clear about the challenges of the next 3 to 5 years. Our key concern continues to be maintaining and increasing the current staff levels, which have brought so much more activity and progress in the Cemetery Park and engagement of the surrounding community as a green oasis in an increasingly densely populated area featuring poverty and overcrowding.

### **Results for the year**

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows a decrease in funds for the year of £10,677 and reserves of £59,734.

### **Tangible fixed assets for use by the charity**

Fixed assets are set out in Note 8 to the accounts.

### Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountants and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Trustees on 16 October 2017 and signed on their behalf by:



Frances Humber  
Chair of Trustees

# **The Friends of Tower Hamlets Cemetery Park**

(A Charity Company Limited by Guarantee, company number 5233566)

## **Statement of Trustees' Responsibilities**

**for the year ended 31 March 2017**

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### **Statement of trustees' responsibilities**

The trustees (who are the directors of the charity for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and charity legislation. 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.

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Independent Examiner's Report

### to the Members and Trustees of The Friends of Tower Hamlets Cemetery Park

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I report on the accounts of The Friends of Tower Hamlets Cemetery Park for the period from 1 April 2016 to 31 March 2017, which are set out on pages 13 to 22.

This report is made solely to the trustees as a body in accordance with section 145 of the Charities Act 2011 (the 2011 Act) and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### Respective responsibilities of trustees and examiner

As described on page 11, the trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the the 2011 Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the General Direction given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c) to state whether particular matters have come to my attention.

#### Basis of 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 is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - a. to keep accounting records in accordance with section 386 of the Companies Act 2006 Act and
  - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and
  - c. which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met, or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Anthony Armstrong FCA  
Independent Examiner

Dated: 16 October 2017

Armstrong & Co  
Chartered Accountants & Statutory Auditor  
4a Printing House Yard  
Hackney Road  
London E2 7PR

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Statement of Financial Activities

*incorporating the income and expenditure account*

for the year ended 31 March 2017

		2017		2016
		Unrestricted Funds	Restricted Funds	Total Funds
	Notes	£	£	£
<b>Income from:</b>				
Donations and legacies	3	73,804	23,110	96,914
Other trading activities	4	39,413	5,176	44,589
Investments	5	91	-	91
<b>Total income</b>		<b>113,308</b>	<b>28,286</b>	<b>141,594</b>
<b>Expenditure on:</b>				
Charitable activities	6	114,547	37,724	152,271
<b>Total expenditure</b>		<b>114,547</b>	<b>37,724</b>	<b>152,271</b>
<b>Net income/(expenditure) for the year</b>		<b>(1,239)</b>	<b>(9,438)</b>	<b>(10,677)</b>
<b>Transfers between funds</b>	14	(1,195)	1,195	-
<b>Net movement in funds</b>		<b>(2,434)</b>	<b>(8,243)</b>	<b>(10,677)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	12	39,708	30,703	70,411
<b>Total funds carried forward</b>	12	<b>37,274</b>	<b>22,460</b>	<b>59,734</b>

The accompanying accounting policies and notes form an integral part of these financial statements.

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Statement of Financial Position as at 31 March 2017

	Notes	31 March 2017		31 March 2016	
		£	£	£	£
<b>Current assets:</b>					
Debtors	9	12,844		23,384	
Cash at bank and In hand	10	65,402		64,050	
<b>Total current assets</b>		<u>78,246</u>		<u>87,434</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>18,512</u>		<u>17,023</u>	
<b>Net current assets</b>			59,734		70,411
<b>Total net assets</b>			<u>59,734</u>		<u>70,411</u>
<b>The funds of the charity:</b>					
Restricted funds	13		22,460		30,703
Unrestricted funds	12		37,274		39,708
<b>Total charity funds</b>	12		<u>59,734</u>		<u>70,411</u>

The directors are satisfied that the company is entitled to exemption from audit under Section 477 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 386 of the Companies Act 2006; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006, and which otherwise comply with the requirements of this act relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102 (effective January 2015).

These financial statements were approved by the Trustees on 16 October 2017 and signed on their behalf by:



Frances Humber  
Chair of Trustees

*The notes on pages 16 to 22 form part of these accounts.*

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Statement of Cash Flows for the year ended 31 March 2017

	Notes	2017 £	2016 £
<b>Cash flows from operating activities:</b>			
Net cash used in operating activities	1	1,261	21,799
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		91	145
<b>Net cash provided by investing activities</b>		<b>91</b>	<b>145</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>1,352</b>	<b>21,944</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<b>64,050</b>	<b>42,106</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<b>65,402</b>	<b>64,050</b>

### Notes to Cash Flow Statement

	2017 £	2016 £
<b>1 Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(10,677)	10,198
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(91)	(145)
(Increase)/decrease in debtors	10,540	20,210
Increase/(decrease) in creditors	1,489	(8,461)
<b>Net cash provided by (used in) operating activities</b>	<b>1,261</b>	<b>21,799</b>
<b>2 Analysis of cash and cash equivalents</b>		
Cash in hand	65,402	64,050
<b>Total cash and cash equivalents</b>	<b>65,402</b>	<b>64,050</b>

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Accounting Policies

for the year ended 31 March 2017

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### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including the provisions of section 1A (Small Entities) of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".
- b) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);
- c) The Charities Act 2011.
- d) The Companies Act 2006.

#### Reconciliation with previously Generally Accepted Accounting Practice (GAAP)

FRS102 was applied from 1 April 2016, with a transition date of 1 April 2015. In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required. No restatement was required.

#### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

#### Going concern

The charity's income is mainly derived from non self-generated sources, such as grants, service level agreements and other governmental or NGO sources. The trustees consider that there are no material uncertainties about the likelihood that this support will continue, and accordingly, the accounts have been prepared on a going concern basis.

#### Income recognition

Income is recognised when the company has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. The charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs expended in fulfilling the charity's principal objects, as outlined in the Report of the Trustees. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the charity's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.
- Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.



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# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Accounting Policies

for the year ended 31 March 2017

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### Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

### Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	- 25% on cost
Furniture & fixtures	- 25% on cost

### Pensions

The charity operates defined contribution schemes which are administered by outside independent pensions providers. Contributions payable for the year are charged to the Statement of Financial Activities.

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Notes to the Accounts

for the year ended 31 March 2017

### 1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

### 2 Net outgoing resources

*Net outgoing resources are stated after charging:*

Independent Examiner fees - examination services

Independent Examiner fees - other services

	2017	2016
	£	£
Independent Examiner fees - examination services	1,440	1,440
Independent Examiner fees - other services	432	432
	<u>          </u>	<u>          </u>
<b>Trustees' emoluments</b>	<u>          </u>	<u>          </u>
	-	-

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

### 3 Donations and legacies

Donations - individuals

Donations - organisations

Grants

Hosting - general

	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Donations - individuals	2,084	-	2,084	2,318
Donations - organisations	63,253	-	63,253	56,657
Grants	7,950	22,950	30,900	70,890
Hosting - general	517	160	677	50
	<u>73,804</u>	<u>23,110</u>	<u>96,914</u>	<u>129,915</u>

### 4 Other trading activities

Membership - individuals

LBTH SLA

Course fees

	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Membership - individuals	804	-	804	1,716
LBTH SLA	31,900	-	31,900	31,900
Course fees	6,709	5,176	11,885	10,694
	<u>39,413</u>	<u>5,176</u>	<u>44,589</u>	<u>44,310</u>

### 5 Investments

Interest received

	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Interest received	91	-	91	145
	<u>91</u>	<u>-</u>	<u>91</u>	<u>145</u>

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Notes to the Accounts

for the year ended 31 March 2017

6 Charitable activities	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Park maintenance & development	16,790	1,814	18,604	30,520
Other nature conservation	-	-	-	300
Plants	6,558	-	6,558	7,486
Tools & accessories	1,759	209	1,968	2,171
Volunteers' activity costs	1,835	870	2,705	2,966
Park litter	1,425	-	1,425	426
Green waste & grass maintenance	10,086	-	10,086	8,820
Professional tree surgery	900	-	900	6,000
Teaching materials	24	351	375	804
Biodiversity professionals	2,884	-	2,884	2,884
Events	4,144	773	4,917	6,451
Publicity	1,038	3,011	4,049	3,512
Staff costs	50,202	27,980	78,182	79,337
Property costs	3,768	-	3,768	1,889
Office & administration expenses	11,262	2,716	13,978	8,734
Independent examination	1,440	-	1,440	1,440
Payroll processing fees	432	-	432	432
	<u>114,547</u>	<u>37,724</u>	<u>152,271</u>	<u>164,172</u>

7 Staff costs	2017	2016
	£	£
Staff salaries	73,606	74,329
Staff social security	3,890	5,008
Staff pensions	686	-
	<u>78,182</u>	<u>79,337</u>

Average number of employees during the year was:

3 3

Employees paid in excess of £60,000 during the current year and previous year:

None None

No remuneration was paid to any trustee or their associates for services as a trustee during the year ended 31 March 2017 nor to 31 March 2016.

8 Tangible fixed assets	Computer equipment	Furniture & fixtures	Total
	£	£	£
<b>Cost</b>			
As at 1 April 2016	5,597	727	6,324
As at 31 March 2017	<u>5,597</u>	<u>727</u>	<u>6,324</u>
<b>Depreciation</b>			
As at 1 April 2016	5,597	727	6,324
Charge for the year	-	-	-
As at 31 March 2017	<u>5,597</u>	<u>727</u>	<u>6,324</u>
<b>Net book value</b>			
As at 31 March 2017	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 March 2016	<u>-</u>	<u>-</u>	<u>-</u>

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Notes to the Accounts for the year ended 31 March 2017

9 Debtors: amounts falling due within one year	2017	2016
	£	£
Other debtors	172	-
Staff loans	2,783	2,754
Prepayments	1,245	-
Accrued income	8,644	20,630
	<u>12,844</u>	<u>23,384</u>

10 Bank and cash in hand	2017	2016
	£	£
CAF reserve account	65,084	66,175
CAF current account	(424)	(2,769)
PayPal account	541	470
Petty Cash	201	174
	<u>65,402</u>	<u>64,050</u>

11 Creditors: amounts falling due within one year	2017	2016
	£	£
Operating creditors	7,975	-
PAYE/NIC	4,720	6,099
Pensions	83	-
Net salaries	249	1,454
Accruals	5,485	9,470
	<u>18,512</u>	<u>17,023</u>

12 The funds of the charity	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted income funds	30,703	28,286	(37,724)	1,195	22,460
<u>Unrestricted funds</u>					
General funds	39,708	113,308	(114,547)	(1,195)	37,274
	<u>70,411</u>	<u>141,594</u>	<u>(152,271)</u>	<u>-</u>	<u>59,734</u>

13 Restricted funds	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
Goldman Sachs	18,471	-	-	(3,708)	14,764
Heritage Lottery Fund	9,630	-	1,934	-	7,696
Santander	2,602	-	3,797	1,195	-
Training & Learning Development Manager	-	28,286	31,994	3,708	-
	<u>30,703</u>	<u>28,286</u>	<u>37,724</u>	<u>1,195</u>	<u>22,460</u>

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Notes to the Accounts

for the year ended 31 March 2017

### Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

<b>Goldman Sachs</b>	The Foundation makes only a small number of large investments each year, providing significant resources for projects and organizations that demonstrate exceptional promise and strong leadership. Funding granted for costs of a new staff member and was applied to the salary of the Training & Learning Development Project staff member.
<b>Heritage Lottery Fund</b>	Funds to support research into the lives of the 204 service personnel who lost their lives during World War One and are recorded on the Commonwealth War Graves Commission War Memorial inside the Park.
<b>Santander</b>	Funds administered by the London Community Foundation on behalf of Santander. To create a 'Plants for People' trail (human uses of wild plants including wild food, herbal, dyeing and other crafts) plus a self-guided trail with interpretive signs, leaflets and QR code to link to seasonal updates for FOTHCP.
<b>Training &amp; Learning Development Manager</b>	Funding granted from Esmee Fairbairn Foundation and City Bridge Trust for costs of a new staff member, the Training and Learning Development Manager post, to develop and manage income-generating activities, October 2014 for 3 years.

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>14 Transfers between funds</b>					
General to restricted	(1,195)	-	1,195	-	-
	<u>(1,195)</u>	<u>-</u>	<u>1,195</u>	<u>-</u>	<u>-</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>15 Net assets attributable to funds</b>					
	£	£	£	£	£
Current assets	55,786	-	22,460	-	78,246
Current liabilities	(18,512)	-	-	-	(18,512)
Net assets represented by funds	<u>37,274</u>	<u>-</u>	<u>22,460</u>	<u>-</u>	<u>59,734</u>

### 16 Taxation

The company is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

### 17 Post balance sheet events

There were no significant post balance sheet events.

### 18 Pension commitments

The charity contributes to employees defined contribution stakeholder pension schemes. The assets of the schemes are held separately from those of the charity in an independently administered fund.

The unpaid contributions outstanding at the year end were:	£	2017 83	£	2016 -
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### 19 Transactions with trustees

There were no material transactions with the trustees during the year.

### 20 Contingent liabilities

The charity had no material contingent liabilities at 31 March 2017 nor at 31 March 2016.

# The Friends of Tower Hamlets Cemetery Park

(A Charity Company Limited by Guarantee, company number 5233566)

## Notes to the Accounts

for the year ended 31 March 2017

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### 21 Related parties

There were no disclosable related party transactions during the year.

### 22 Gifts in kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers.

### 23 Major funders

In accordance with Section 37 of the Local Government and Housing Act 1989 the following grants and their purpose is confirmed:

<b>Funder</b>	<b>Project Name</b>	
London Borough of Tower Hamlets	Park maintenance and litter picking	<u>£31,900</u>

### 24 Company status

The company is limited by guarantee and has no share capital. The guarantors liability in the event the company is wound up is restricted to a maximum of £1 each.