YORK CEMETERY TRUST

England & Wales · Charity number 1075408

Details

Status	Registered
Legal form	Other
Registered	1999-05-10
Register	View on the Charity Commission register

Contact

Address	York Cemetery Trust The Gatehouse 49 Cemetery Road York North Yorkshire YO10 5AJ
Phone	01904 610578
Email	admin@yorkcemetery.org.uk
Website	www.yorkcemetery.org.uk

Activities

Objects: (A) TO OPERATE AND MAINTAIN YORK CEMETERY FOR THE PUBLIC BENEFIT AS A CEMETERY FOR DECENT BURIAL OF THE DEAD AND PROPER MAINTENANCE OF ITS GRAVES MONUMENTS BUILDINGS GROUNDS AND LANDSCAPE(B) TO DEVELOP CONSERVE AND MANAGE THE LANDSCAPE PLANTS AND NATURAL LIFE IN YORK CEMETERY FOR RECREATION AND PLEASURE OF THE PUBLIC IN EXPLORATION OF THE NATURAL LIFE IN THE CEMETERY(C) TO ADVANCE THE EDUCATION OF THE PUBLIC BY MAKING AVAILABLE MATERIALS FOR THE STUDY OF THE LIVES AND SIGNIFICANCE OF THOSE BURIED IN YORK CEMETERY AND THEIR MONUMENTS BY COLLECTING STORING AND MAKING AVAILABLE INFORMATION ON THE GENEALOGIES CONDITIONS AND LIFE-STYLES OF THE INHABITANTS OF YORK AND RELATED AREAS THROUGH THE AGES BY ESTABLISHING AND MANAGING A MUSEUM AND DISPLAY MATERIAL TO DEMONSTRATE ISSUES RELATED TO THE HISTORY OF YORK CEMETERY AND THOSE BURIED IN IT AND BY PREPARING EDUCATIONAL ACTIVITIES FOR SCHOOLS COLLEGES UNIVERSITIES AND OTHER BODIES WHO WISH TO VISIT THE CEMETERY IN CONNECTION WITH THEIR PROGRAMMES COURSES AND SYLLABUSES(D) TO DO ALL SUCH OTHER LAWFUL THINGS AS ARE NECESSARY TO THE ATTAINMENT OF THE ABOVE OBJECTS OR ANY OF THEM

Activities: a)To operate York Cemetery for the public benefit.b)To develop conserve and manage the natural environment in York Cemetery.c)To provide education and information regarding York Cemetery.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£311,311	£219,217	-	-
2023-12-31	£282,273	£268,833	-	-
2022-12-31	£288,012	£160,878	-	-
2021-12-31	£224,774	£168,154	-	-
2020-12-31	£262,580	£244,350	-	-

Trustees

Name	Role	Appointed
Dr RICHARD GEORGE WELBY KEESING	Chair	
ANGELA LESLEY JOHNSON		
Gordon Eastham		2022-01-17
JENNY HILDYARD		
MICHAEL JOHN AYRES		
Maureen Vevers		2015-05-18
Michelle Hettie Burns		2015-06-22
ROBERT FLINT JENKINSON BA		

YORK CEMETERY TRUST

England & Wales - Charity number 1075408

Accounts

REGISTERED CHARITY NUMBER: 1075408

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2024

for

York Cemetery Trust

BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

York Cemetery Trust

Contents of the Financial Statements for the Year Ended 31 December 2024

York Cemetery Trust

Report of the Trustees
for the Year Ended 31 December 2024

The trustees present their report with the financial statement of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the trust are:

(a) to operate and maintain York Cemetery for the public benefit as a Cemetery for decent burial of the dead and proper maintenance of its graves, monuments, buildings, grounds and landscapes;

(b) to develop, conserve and manage the landscape plants and natural life in York Cemetery for the recreation and pleasure of the public in exploration of the natural life of the Cemetery;

(c) to advance the education of the public by making available materials for the study of the lives and significance of those buried in York Cemetery and their monuments by collecting, storing and making available information on the genealogies, conditions and lifestyles of the inhabitants of York and related areas through the ages by establishing and managing a museum and display material to demonstrate issues related to the history of York Cemetery and those buried in it and by preparing educational activities for schools, colleges, universities and other bodies who wish to visit the Cemetery in connection with their programmes, courses and syllabuses; and

(d) to do all such other lawful things as are necessary to the attainment of the above objects or any of them.

Volunteers and Friends

The Trustees express their appreciation to all those who volunteer their time in support of the work of the Charity. In particular, The Friends of York Cemetery continue to provide their time and some financial support to the Charity. The Friends, a registered charity in their own right, conduct a number of activities including genealogical advice to interested parties and the families of those buried here, hosted cemetery walks with various themes and visits to the catacombs and chapel. Pre-booked talks and presentations are also provided for the visiting groups. The Friends organise opening the cemetery for the York 'Residents First' weekend in January each year. Friends also undertake the management of certain specific areas of the cemetery landscapes, averaging 20 volunteers on each monthly activity day. Volunteers assist the Trustees to organise and manage the weekend and holiday opening requirements. It is estimated that we benefit from 3500 hours of voluntary assistance in a year. The Friends made a donation to the Trust of £339 towards the ongoing programme of refurbishment of old headstones in various parts of the cemetery, and they contributed £1,686 towards the cost of a replacement pergola on Lime Avenue and £18,600 to the re-surfacing of the Park Gates driveway, for which the Trust was particularly grateful. The Friends also funded the provision of a defibrillator in the Harriet Centre. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

Education and Learning

During 2024 two local schools visited the cemetery for living history studies and there were several nature study visits from local schools which involved 'pond dipping' in the ecological pond outside the Harriet Centre. We have again hosted university student visits, creating work for their projects and dissertations.

The consultative service offered by the Friends of York Cemetery's Genealogy team provided members of the public with investigations into their family histories. This facility takes advantage of the resource available in the extensive 'online' digitised cemetery grave books. There has also been a continuation of interest from families visiting the genealogy team in the research room in the gatehouse.

Community Involvement

The Cemetery is open to the public every day of the year. Further, the programme of cultural, artistic and musical events that take place in the Cemetery was maintained with several choir visits, four artistic display events organised by local groups and a number of craft and hobbies workshops. Yoga classes have begun in the Harriet Centre. Our annual Christmas Carol concert was well attended again.

The Cemetery also offers opportunities to the Community Work Programme to undertake tasks such as grounds maintenance and painting, although there was less of this activity in 2024.

Acknowledgement

The Trustees would like to express their thanks and appreciation to all stakeholders including volunteers, donors, local funeral directors, monumental masons and others. In particular, appreciation is due to all the Charity's staff who always respond well with their commitment and affinity to the work of the Charity and their expressions of interest in its future.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cemetery Operation in 2024

Cemetery activity was slightly less than the average level, the number of full burials being 3 less than the previous year, cremated remains interments also reduced slightly. Usage of the Pritchett Chapel for services related to interments in York remained at about its normal level. The activity figures for the past 5 years are as follows:

Year	Interments			Chapel
	Full Burials	Cremated Remains	Exhumations	Services
2020	63	35	0	116
2021	51	35	0	112
2022	44	50	0	53
2023	50	48	0	48
2024	47	44	0	50

The analysis of Cemetery activities' income, excluding rents and interest, for the past 5 years is as follows:

Year	Grave Clearance Service	Cemetery Fees	Other Incomes	Sale of Grave Plots
2020	£33,592	£89,620	£1,537	£34,430
2021	£34,393	£79,155	£4,024	£33,805
2022	£33,118	£87,691	£7,771	£33,615
2023	£35,499	£90,864	£35,726	£34,270
2024	£36,884	£89,844	£78,588	£41,140

The original 8.25 acres of York Cemetery, designed by James Piggott Pritchett, is designated by English Heritage as a Grade II* listed landscape. This is in recognition of the fact that almost all of Pritchett's original design has survived unaltered since it was laid out in 1837. Also mentioned in the listing is our magnificent neo-classical chapel, which sits at the centre of the cemetery and was restored from a derelict ruin over the period 1987-1992. This was listed Grade II* even when the building was a ruin and is considered amongst the 6% most important of all listed buildings in the UK.

In relation to the landscapes in 2024 we were able to continue hosting 'away days' for business's staff groups visiting the cemetery to help with the ecological land management programme. This is time-consuming for the Friends Volunteer Co-ordinator to organise and supervise, however the work of these groups is of such good quality that the Trustees feel the whole exercise is extremely worthwhile.

In respect of the overall landscape of the cemetery the Trust is still using the generous legacy from Dorothy Hanley in 2015 to continue work on the overall development plan for the cemetery grounds. This plan and the work created by it has almost reached a conclusion but activity has continued on clearing and re-defining the Victorian 'centre circle' and some new tree planting.

The Harriet Centre, completed in 2022, continues to be popular as a community venue for meetings, training courses, volunteers' events and support for their activities in the cemetery, and particularly for events connected with interments in the cemetery. The equipment storage facility is now also better equipped as the base for expanding our memorials provision and renovations business. A major achievement this year was the purchase of the freehold land area and building within the cemetery formerly owned by a stonemason's business, for the sum of £199,497. This was paid for from the trust's general reserve. The purchase ensures that all the land within the cemetery's walls and boundaries now belongs to York Cemetery Trust.

We are also fortunate to have three full-time members of the grounds staff who work to maintain our grade II* listed landscape and carry out grave-digging, general maintenance, headstone creation and renovation and the grave clearance service in our 24 acre site. They also assist in landscape development activities and trees management. We have not opened any new sections of the Cemetery for burial activity in 2024, but ground and records investigations continue to ascertain space for future use as part of working towards a new strategic plan.

Report of the Trustees
for the Year Ended 31 December 2024

FINANCIAL REVIEW
Review of the financial year
The financial activities of the charity resulted in a net movement in the unrestricted funds of £110917 (2023 £17479) of which £41140 (2023 £34270) was allocated to the designated Foundation Fund in respect of the sale of burial plots, £18823 in respect of unrealised gains and losses on investment assets (2023 £4039) was added to investment values, and £28842 (2023 -£25014) was transferred back to the designated Foundation Fund to replace previously used funds, leaving a net surplus of £22258 (2023 £40001) to be added to the unrestricted general fund. Operating income was 8% above our budget and the net level of the cemetery's financial activity in 2024 was better than anticipated in the business plan. In 2024 there were a total of 91 (2023 98) interments. The grave clearance service generated income of £36884 (2023 £35499) and other income increased due to our provision of stonemasonry services for memorials in the cemetery and a significant unrestricted donation. Our long-term stock market investments recovered value during the year due to stock market conditions and produced an improved investment income.

Investment policy and objectives
The objective of the investment policy is gradually to increase the proportion of the charity's liquid assets put into stock market funds held for the long term to (a) produce income to assist current operations and (b) provide modest capital growth aimed at creating a significant fund to draw on in the longer-term future, when the cemetery's total annual income is anticipated to reduce. The total so invested should eventually reflect the value of the Foundation Fund described above. The Trust uses low to medium risk funds such as those currently held in the CCLA's Short Duration Bond Fund and Ethical Investment Fund, and the M&G Equities Investment Fund for Charities. Other retained surplus funds arising from the activities of the charity are held in interest-paying deposit accounts offered by banks and other finance houses, and that interest is credited to the general fund. Unrealised gains and losses are annually adjusted through a designated fund, realised gains and losses are taken to the general fund.

Reserves policy
The charity has a long-held policy to allocate the income gained from the sale of the grave plots each year to a designated fund, known as the Foundation Fund. There are two uses for the fund:
i) to provide an adequate income from capital for the maintenance of the cemetery in perpetuity once the sale of grave plots and the provision of burial services is no longer viable,
ii) to assist with the funding of projects concerning major renovation or development of the charity's main assets.
Donations and bequests are treated as restricted funds if they are given for a stated specific purpose, otherwise they are included in the unrestricted general fund unless the trustees decide on a particular use for any part of such funds, which will then be treated as a designated fund. Other net income surpluses or deficits arising from current cemetery operations are held in the unrestricted general fund to support future activity.

FUTURE DEVELOPMENTS
Software Development
The charity has continued the process of developing its cemetery management database in order to ensure greater security of data and provide a more efficient and cost effective service. The system is based on commercial software, for maintenance robustness, with specialist development for access and reporting.

Cemetery Business Plan
The focal point of the charity's business plan is to operate at a level which produces a steady increase in capital funds held for the long-term so that when the cemetery reaches capacity (which eventually it must as the ground area cannot be expanded) and there is little income from burials and associated activities, there are sufficient funds to keep the cemetery open in perpetuity. The creation of a new plan is now in progress, which is intended to assess the cemetery's prospects and identify any changed objectives for future years, including major enhancements to the cemetery landscape and facilities. In support of the long-term plan the charity creates an annual budget of income and expenditure, used by the trustees to monitor activity on a monthly basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The Charity is an unincorporated charity and is governed by a declaration of trust made on 15 March 1999.

Recruitment and appointment of new trustees
Trustees are recruited from the local population and appointed after consultation with current trustees.

Report of the Trustees
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and Governance Arrangements

The trustees meet formally at least ten times in the year. Business covered at these meetings includes formulation of policy, strategy and operational matters relating to the work of the charity involving the upkeep and running of the cemetery. The latter includes interments, grave maintenance, conservation of the buildings and grounds and the promotion of cultural events and educational facilities.

Public Benefit

Trustees have considered guidance on public benefit produced by the Charity Commission on the basis of the 2011 Charities Act and believe the trust's aims and objectives and the activities undertaken, which are outlined above, further the trust's charitable purposes for the public benefit.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have adopted a Health and Safety Policy, which includes risk management and recording. This policy is continuously under review.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075408

Principal address

The Gatehouse
Cemetery Road
York
North Yorkshire
YO10 5AJ

Trustees

Dr R G Keesing
R F Jenkinson
A L Johnson
J C Hildyard
M J Ayres
M Vevers
M H Burns
G Eastham

Independent Examiner

A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Bankers

Lloyds TSB
Pavement
YORK

Approved by order of the board of trustees on 28 July 2025 and signed on its behalf by:

Dr R G Keesing - Trustee

Independent Examiner's Report to the Trustees of
York Cemetery Trust

Independent examiner's report to the trustees of York Cemetery Trust
I report to the charity trustees on my examination of the accounts of York Cemetery Trust (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust 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.

A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Date: 30 July 2025

York Cemetery Trust

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		22,310	-	22,310	7,727
Charitable activities					
Cemetery activities		223,524	(147)	223,377	216,377
Other trading activities	2	1,595	-	1,595	1,558
Investment income	3	64,029	-	64,029	56,611
Total		311,458	(147)	311,311	282,273
EXPENDITURE ON					
Raising funds		974	-	974	900
Charitable activities					
Cemetery operating costs		216,082	-	216,082	266,045
Other		2,161	-	2,161	1,888
Total		219,217	-	219,217	268,833
Net gains on investments		18,823	-	18,823	4,039
NET INCOME/(EXPENDITURE)		111,064	(147)	110,917	17,479
RECONCILIATION OF FUNDS					
Total funds brought forward		995,384	983,786	1,979,170	1,961,691
TOTAL FUNDS CARRIED FORWARD		1,106,448	983,639	2,090,087	1,979,170

The notes form part of these financial statements

York Cemetery Trust

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
FIXED ASSETS					
Tangible assets	7	26,111	1,173,040	1,199,151	1,003,579
Investments	8	708,719	-	708,719	689,895
		734,830	1,173,040	1,907,870	1,693,474
CURRENT ASSETS					
Debtors	9	7,406	-	7,406	17,024
Cash at bank and in hand		381,383	(189,400)	191,983	294,012
		388,789	(189,400)	199,389	311,036
CREDITORS					
Amounts falling due within one year	10	(17,171)	(1)	(17,172)	(25,340)
NET CURRENT ASSETS		371,618	(189,401)	182,217	285,696
TOTAL ASSETS LESS CURRENT LIABILITIES		1,106,448	983,639	2,090,087	1,979,170
NET ASSETS		1,106,448	983,639	2,090,087	1,979,170
FUNDS	11				
Unrestricted funds				1,106,448	995,384
Restricted funds				983,639	983,786
TOTAL FUNDS				2,090,087	1,979,170

The financial statements were approved by the Board of Trustees and authorised for issue on 28 July 2025 and were signed on its behalf by:

R G Keesing

R G Keesing - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Freehold property	- not provided
Improvements to property	- not provided
Plant and machinery	- 20% on cost, 10% on cost and 5% on cost

Only assets costing more than £250 are capitalised. No depreciation is provided on freehold property as the trustees consider the market value to be in excess of book value.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Flower Sales	1,595	1,558

3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Rents received	18,836	12,342
Other fixed asset invest	34,662	32,399
Deposit account interest	10,531	11,870
	64,029	56,611

4. SUPPORT COSTS

	Finance	Human resources	Governance costs	Totals
	£	£	£	£
Cemetery operating costs	409	1,610	3,828	5,847

Support costs, included in the above, are as follows:

Governance costs

	31.12.24 Cemetery operating costs	31.12.23 Total activities
	£	£
Independent examiners fee	2,040	1,861
Payroll services	1,788	1,897
	3,828	3,758

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

continued...

6. STAFF COSTS

	31.12.24	31.12.23
	£	£
Wages and salaries	137,094	117,389
Social security costs	7,553	5,324
Other pension costs	7,367	5,553
	152,014	128,266

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Outdoor staff	3	3
Office staff	2	2
	5	5

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Plant and machinery	Totals
	£	£	£	£
COST				
At 1 January 2024	383,619	589,924	106,231	1,079,774
Additions	199,497	-	3,373	202,870
Disposals	-	-	(2,487)	(2,487)
At 31 December 2024	583,116	589,924	107,117	1,280,157
DEPRECIATION				
At 1 January 2024	-	-	76,195	76,195
Charge for year	-	-	7,298	7,298
Eliminated on disposal	-	-	(2,487)	(2,487)
At 31 December 2024	-	-	81,006	81,006
NET BOOK VALUE				
At 31 December 2024	583,116	589,924	26,111	1,199,151
At 31 December 2023	383,619	589,924	30,036	1,003,579

continued...

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	689,895
Revaluations	18,824
At 31 December 2024	708,719
NET BOOK VALUE	
At 31 December 2024	708,719
At 31 December 2023	689,895

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2022	645,856
Valuation in 2023	44,039
Valuation in 2024	18,824
	708,719

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Other debtors	7,406	17,024

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Taxation and social security	4,992	5,544
Other creditors	12,180	19,796
	17,172	25,340

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11. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	283,596	51,101	(28,842)	305,855
Unrestricted designated	711,788	59,963	28,842	800,593
	995,384	111,064	-	1,106,448
Restricted funds				
Restricted	983,786	(147)	-	983,639
TOTAL FUNDS	1,979,170	110,917	-	2,090,087

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	270,318	(219,217)	-	51,101
Unrestricted designated	41,140	-	18,823	59,963
	311,458	(219,217)	18,823	111,064
Restricted funds				
Restricted	(147)	-	-	(147)
TOTAL FUNDS	311,311	(219,217)	18,823	110,917

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	243,595	(25,999)	66,000	283,596
Unrestricted designated	698,493	38,309	(25,014)	711,788
	942,088	12,310	40,986	995,384
Restricted funds				
Restricted	1,019,603	5,169	(40,986)	983,786
TOTAL FUNDS	1,961,691	17,479	-	1,979,170

continued...

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	242,834	(268,833)	-	(25,999)
Unrestricted designated	34,270	-	4,039	38,309
	277,104	(268,833)	4,039	12,310
Restricted funds				
Restricted	5,169	-	-	5,169
TOTAL FUNDS	282,273	(268,833)	4,039	17,479

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	243,595	25,102	37,158	305,855
Unrestricted designated	698,493	98,272	3,828	800,593
	942,088	123,374	40,986	1,106,448
Restricted funds				
Restricted	1,019,603	5,022	(40,986)	983,639
TOTAL FUNDS	1,961,691	128,396	-	2,090,087

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	513,152	(488,050)	-	25,102
Unrestricted designated	75,410	-	22,862	98,272
	588,562	(488,050)	22,862	123,374
Restricted funds				
Restricted	5,022	-	-	5,022
TOTAL FUNDS	593,584	(488,050)	22,862	128,396

Transfers between funds

£28,841.81 was transferred to the Designated Fund from the General Fund.

continued...

12. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 December 2024

York Cemetery Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	22,310	7,727
Other trading activities		
Flower Sales	1,595	1,558
Investment income		
Rents received	18,836	12,342
Other fixed asset invest	34,662	32,399
Deposit account interest	10,531	11,870
	64,029	56,611
Charitable activities		
Grass cutting scheme	36,737	35,668
Cemetery fees	112,290	114,098
Miscellaneous	658	1,851
Sale of grave plots	41,140	34,270
Memorial Plaques & Memorials	32,552	30,490
	223,377	216,377
Total incoming resources	311,311	282,273
EXPENDITURE		
Other trading activities		
Purchases	974	900
Charitable activities		
Wages	137,094	117,389
Social security	7,553	5,324
Pensions	7,367	5,553
Insurance	5,409	5,522
Light and heat	10,683	7,755
Telephone	1,009	783
Sundries	13,235	16,297
Grave digging	3,131	3,126
Maintenance of equipment and buildings	17,456	92,591
Plant and machinery	4,900	4,570
Fixtures and fittings	1,854	1,935
Computer equipment	544	498
	210,235	261,343
Other		
Rented property expenses	2,161	1,888

Detailed Statement of Financial Activities for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
Support costs		
Finance		
Bank charges	409	364
Human resources		
Volunteers support costs	1,610	580
Governance costs		
Independent examiners fee	2,040	1,861
Payroll services	1,788	1,897
	3,828	3,758
Total resources expended	219,217	268,833
Net income before gains and losses	92,094	13,440
Realised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	18,823	4,039
Net income	110,917	17,479

Accounts

REGISTERED CHARITY NUMBER: 1075408

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2023

for

York Cemetery Trust

BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Contents of the Financial Statements for the Year Ended 31 December 2023

York Cemetery Trust

Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statement of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP ' Accounting and Reporting by Charities' issued in March 2005.

OBJECTIVES AND ACTIVITIES
Objectives and aims
The objects of the trust are:
(a) to operate and maintain York Cemetery for the public benefit as a Cemetery for decent burial of the dead and proper maintenance of its graves, monuments, buildings, grounds and landscapes;
(b) to develop, conserve and manage the landscape plants and natural life in York Cemetery for the recreation and pleasure of the public in exploration of the natural life of the Cemetery;
(c) to advance the education of the public by making available materials for the study of the lives and significance of those buried in York Cemetery and their monuments by collecting, storing and making available information on the genealogies, conditions and lifestyles of the inhabitants of York and related areas through the ages by establishing and managing a museum and display material to demonstrate issues related to the history of York Cemetery and those buried in it and by preparing educational activities for schools, colleges, universities and other bodies who wish to visit the Cemetery in connection with their programmes, courses and syllabuses; and
(d) to do all such other lawful things as are necessary to the attainment of the above objects or any of them.

OBJECTIVES AND ACTIVITIES

Volunteers and Friends

The Trustees express their appreciation to all those who volunteer their time in support of the work of the Charity. In particular, The Friends of York Cemetery continue to provide their time and some financial support to the Charity. The Friends, a registered charity in their own right, conduct a number of activities including genealogical advice to interested parties and the families of those buried here, hosted cemetery walks with various themes and visits to the catacombs and chapel. Pre-booked talks and presentations are also provided for the visiting groups. The Friends organise opening the cemetery for the York 'Residents First' weekend in January each year. Friends also undertake the management of certain specific areas of the cemetery landscapes, averaging 20 volunteers on each monthly activity day. Volunteers also help with the weekend opening requirement and office administration. It is estimated that we benefit from over 3500 hours of voluntary assistance in a year, The Friends made a donation to the Trust of £359 towards the ongoing programme of refurbishment of headstones in various parts of the cemetery, and they contributed £5000 to the Gatehouse interior refurbishment project and £13008 to the Chapel redecoration cost. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

Education and Learning

During 2023 two local schools visited the cemetery for living history studies and there were several nature study visits from local schools which involved 'pond dipping' in our rebuilt ecological pond outside the Harriet Centre. We have again hosted university student visits, creating work for their projects and dissertations, including an analysis of our records of deaths from respiratory diseases, a spatial analysis of burial sites by family relationships and a study of terminology for causes of death in our records.

We also hosted a conference on the work of the architect James Pigott Pritchett (designer of the cemetery) which was organised by Dr Victoria Hopgood. Seven papers were presented and some fifty delegates attended the one-day meeting. Our Chair gave an illustrated talk to the The Friends of York City Art Gallery on the restoration of our grade II* listed chapel.

The consultative service offered by the Friends of York Cemetery's Genealogy team provided members of the public with investigations into their family histories. This facility takes advantage of the resource available in the extensive 'online' digitised cemetery grave books. There has also been a resurgence in interest from families visiting the genealogy team in the newly refurbished research room in the gatehouse.

Community Involvement

The Cemetery is open to the public every day of the year. Further, the programme of cultural, artistic and musical events that normally take place in the Cemetery was maintained with several choir visits and several artistic display events organised by local groups and a number of craft and hobbies workshops. The annual Christmas Carol concert was well attended.

The Cemetery also now offers opportunities to the Community Work Programme to undertake tasks such as grounds maintenance and painting, with good results.

Acknowledgement

The Trustees would like to express their thanks and appreciation to all stakeholders including volunteers, donors, local funeral directors, monumental masons and others. In particular, appreciation is due to all the Charity's staff who always respond well with their commitment and affinity to the work of the Charity

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cemetery Operation in 2023

Cemetery activity returned to the average level, the number of full burials being 6 more than the previous year, creamated remains interments a little less. Usage of the Pritchett Chapel for services related to interments in York also reduced to a more normal level. The activity figures for the past 5 years are stated below:

Year		**Interments**		**Chapel**
	Full Burials	Cremated Remains	Exhumations	**Services**
2019	46	38	0	46
2020	63	35	0	116
2021	51	35	0	112
2022	44	50	0	53
2023	50	48	0	48

The analysis of Cemetery activities' income, excluding rents and interest, for the past 5 years is as follows:

Year	Grave Clearance Service	Cemetery Fees	Other Incomes	Sale of Grave Plots
2019	£32,810	£70,178	£3,638	£30,910
2020	£33,592	£89,620	£1,537	£34,430
2021	£34,393	£79,155	£4,024	£33,805
2022	£33,118	£87,691	£7,771	£33,615
2023	£35,499	£90,864	£35,726	£34,270

The original 8.25 acres of York Cemetery, designed by James Piggott Pritchett, is designated by English Heritage as a Grade II* listed landscape. This is in recognition of the fact that almost all of Pritchett's original design has survived unaltered since it was laid out in 1837. Also mentioned in the listing is our magnificent neo-classical chapel, which sits at the centre of the cemetery and was restored from a derelict ruin over the period 1987-1992. This was listed Grade II* even when the building was a ruin and is considered amongst the 6% most important of all listed buildings in the UK.

In relation to the landscapes in 2023 we were able to continue hosting 'away days' for business's staff groups visiting the cemetery to help with the ecological land management programme. This is time-consuming for the Friends Volunteer Co-ordinator to organise and supervise, however the work of these groups is of such good quality that the Trustees feel the whole exercise is extremely worthwhile.

In respect of the overall landscape of the cemetery the Trust is still using the generous legacy from Dorothy Hanley in 2015 to continue work on the overall development plan for the cemetery grounds. This plan and the work created by it has almost reached a conclusion but activity has continued on clearing and re-defining the Victorian 'centre circle' and some new tree planting.

The Harriet Centre, completed in 2022, continues to be popular as a community venue for meetings, training courses, volunteers' events and support for their activities in the cemetery, and particularly for events connected with interments in the cemetery. The equipment storage facility is now also being used as the base for expanding our memorials provision and renovations business. Part of the interior of the Gatehouse has been re-modelled to provide a more usable and welcoming reception area, and the Chapel has been repainted inside and out. Major repairs were carried out on the southern end of the Gatehouse to stabilise and re-surface the exterior walls at a total cost of £79730 of which £65000 was funded by restricted donations received in 2022.

We are also fortunate to have three full-time members of the grounds staff who work to maintain our grade II* listed landscape and carry out grave-digging, grave maintenance, headstone renovation and the grave maintenance service in our 24 acre site. They also assist in landscape development activities and trees management. We have not opened any new sections of the Cemetery for burial activity in 2023, but ground and records investigations are continuing to ascertain space for future use as part of working towards a new strategic plan.

FINANCIAL REVIEW

Review of the financial year

The financial activities of the charity resulted in a net movement in the unrestricted funds of £12310 (2022 £6396) of which £34270 (2022 £33615) was allocated to the designated Foundation Fund in respect of the sale of burial plots, £4039 in respect of unrealised gains and losses on investment assets (2022 -£54863), leaving a net surplus of £40001 (2022 £27643) to be added to the unrestricted general fund. £25014 (2022 nil) was transferred from the Foundation Fund to defray the cost of the interior renovation of the Gatehouse offices. £65000 of restricted donations was used for the repair of the Gatehouse exterior. Operating income was 28% above our budget and the net level of the cemetery's financial activity in 2023 was better than anticipated in the business plan. In 2023 there were a total of 98 (2022 94) interments. The grave clearance service generated income of £35499 (2022 £33118) and other income increased due to our provision of stonemasonry services for memorials in the cemetery. Our long-term stock market investments recovered value during the year due to stock market conditions and produced an improved investment income.

Investment policy and objectives

The objective of the investment policy is gradually to increase the proportion of the charity's liquid assets put into stock market funds held for the long term to produce income to assist current operations and provide a significant fund to draw on in the longer-term future, when the cemetery's total annual income is anticipated to reduce. The total so invested should eventually reflect the value of the Foundation Fund described above. The Trust uses low to medium risk funds such as those currently held in the COIF Short Duration Bond Fund and the M&G Equities Investment Fund for Charities. Other retained surplus funds arising from the activities of the charity are held in interest-paying deposit accounts offered by banks and other finance houses, and that interest is credited to the general fund. Unrealised gains and losses are annually adjusted through a designated fund, realised gains and losses are taken to the general fund.

Reserves policy

The charity has a long-held policy to allocate the income gained from the sale of the grave plots each year to a designated fund, known as the Foundation Fund. There are two uses for the fund:
i) to provide an adequate income from capital for the maintenance of the cemetery in perpetuity once the sale of grave plots and the provision of burial services is no longer viable,
ii) to assist with the funding of projects concerning major renovation or development of the charity's main assets.
Donations and bequests are treated as restricted funds if they are given for a stated specific purpose, otherwise they are included in the unrestricted general fund unless the trustees decide on a particular use for any part of such funds, which will then be treated as a designated fund. Other net income surpluses or deficits arising from current cemetery operations are held in the unrestricted general fund to support future activity.

FUTURE DEVELOPMENTS

Software Development

The charity has continued the process of developing its cemetery management database in order to ensure greater security of data and provide a more efficient and cost effective service. The system is based on commercial software, for maintenance robustness, with specialist development for access and reporting.

Cemetery Business Plan

The focal point of the charity's business plan is to operate at a level which produces a steady increase in capital funds held for the long-term so that when the cemetery reaches capacity (which eventually it must as the ground area cannot be expanded) and there is no income from burials and associated activities, there are sufficient funds to keep the cemetery open in perpetuity. The creation of a new plan is now in progress, which is intended to assess the cemetery's prospects and identify any changed objectives for future years, including major enhancements to the cemetery landscape and facilities. In support of the long-term plan the charity creates an annual budget of income and expenditure, used by the trustees to monitor activity on a monthly basis. .

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated charity and is governed by a declaration of trust made on 15 March 1999.

Recruitment and appointment of new trustees

Trustees are recruited from the local population and appointed after consultation with current trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Management and Governance Arrangements

The trustees meet formally at least ten times in the year. Business covered at these meetings includes formulation of policy, strategy and operational matters relating to the work of the charity involving the upkeep and running of the cemetery. The latter includes interments, grave maintenance, conservation of the buildings and grounds and the promotion of cultural events and educational facilities.

Public Benefit

Trustees have considered guidance on public benefit produced by the Charity Commission on the basis of the 2011 Charities Act and believe the trust's aims and objectives and the activities undertaken, which are outlined above, further the trust's charitable purposes for the public benefit.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The trustees have adopted a Health and Safety Policy, which includes risk management and recording. This policy is continuously under review.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1075408

Principal address

The Gatehouse
Cemetery Road
York
North Yorkshire
YO10 5AJ

Trustees

Dr R G Keesing
R F Jenkinson
A L Johnson
J C Hildyard
M J Ayres
M Vevers
M H Burns
G Eastham

Independent Examiner

A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Bankers

Lloyds TSB
Pavement
YORK

Approved by order of the board of trustees on 28th October 2024 and signed on its behalf by:

....

Dr R G Keesing - Trustee

Independent Examiner's Report to the Trustees of
York Cemetery Trust

Independent examiner's report to the trustees of York Cemetery Trust
I report to the charity trustees on my examination of the accounts of York Cemetery Trust (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust 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.

A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Date: 22/10/2024

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,727	5,000	7,727	82,296
Charitable activities					
Cemetery activities		216,208	169	216,377	162,576
Other trading activities	2	1,558	-	1,558	1,592
Investment income	3	56,611	-	56,611	41,548
Total		277,104	5,169	282,273	288,012
EXPENDITURE ON					
Raising funds		900	-	900	836
Charitable activities					
Cemetery operating costs		266,045	-	266,045	158,766
Other		1,888	-	1,888	1,276
Total		268,833	-	268,833	160,878
Net gains/(losses) on investments		4,039	-	4,039	(54,863)
NET INCOME		12,310	5,169	17,479	72,271
Transfers between funds	11	40,986	(40,986)	-	-
Net movement in funds		53,296	(35,817)	17,479	72,271
RECONCILIATION OF FUNDS					
Total funds brought forward		942,088	1,019,603	1,961,691	1,889,420
TOTAL FUNDS CARRIED FORWARD		995,384	983,786	1,979,170	1,961,691

The notes form part of these financial statements

York Cemetery Trust

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	31.12.23 Total funds £	31.12.22 Total funds £
FIXED ASSETS					
Tangible assets	7	30,036	973,543	1,003,579	974,225
Investments	8	689,895	-	689,895	645,856
		719,931	973,543	1,693,474	1,620,081
CURRENT ASSETS					
Debtors	9	17,024	-	17,024	2,720
Cash at bank and in hand		283,769	10,243	294,012	356,679
		300,793	10,243	311,036	359,399
CREDITORS					
Amounts falling due within one year	10	(25,340)	-	(25,340)	(17,789)
NET CURRENT ASSETS		275,453	10,243	285,696	341,610
TOTAL ASSETS LESS CURRENT LIABILITIES		995,384	983,786	1,979,170	1,961,691
NET ASSETS		995,384	983,786	1,979,170	1,961,691
FUNDS	11				
Unrestricted funds				995,384	942,088
Restricted funds				983,786	1,019,603
TOTAL FUNDS				1,979,170	1,961,691

The financial statements were approved by the Board of Trustees and authorised for issue on 28th October 2024 and were signed on its behalf by:

R G Keesing

....

R G Keesing - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Freehold property	- not provided
Improvements to property	- not provided
Plant and machinery	- 20% on cost, 10% on cost and 5% on cost

Only assets costing more than £250 are capitalised. No depreciation is provided on freehold property as the trustees consider the market value to be in excess of book value.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Flower Sales	1,558	1,592

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Rents received	12,342	9,548
Other fixed asset invest	32,399	30,937
Deposit account interest	11,870	1,063
	56,611	41,548

4. SUPPORT COSTS

	Finance	Human resources	Governance costs	Totals
	£	£	£	£
Cemetery operating costs	364	580	3,758	4,702

Support costs, included in the above, are as follows:

Governance costs

	31.12.23 Cemetery operating costs	31.12.22 Total activities
	£	£
Independent examiners fee	1,861	1,685
Payroll services	1,897	1,458
	3,758	3,143

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

continued...

6. STAFF COSTS

	31.12.23	31.12.22
	£	£
Wages and salaries	117,389	106,725
Social security costs	5,324	4,384
Other pension costs	5,553	5,055
	128,266	116,164

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Outdoor staff	3	3
Office staff	2	2
	5	5

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Freehold property	Improvements to property	Plant and machinery	Totals
	£	£	£	£
COST				
At 1 January 2023	383,619	559,910	105,520	1,049,049
Additions	-	30,014	6,343	36,357
Disposals	-	-	(5,632)	(5,632)
At 31 December 2023	383,619	589,924	106,231	1,079,774
DEPRECIATION				
At 1 January 2023	-	-	74,824	74,824
Charge for year	-	-	7,003	7,003
Eliminated on disposal	-	-	(5,632)	(5,632)
At 31 December 2023	-	-	76,195	76,195
NET BOOK VALUE				
At 31 December 2023	383,619	589,924	30,036	1,003,579
At 31 December 2022	383,619	559,910	30,696	974,225

continued...

8. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2023	645,856
Additions	40,000
Revaluations	4,039
At 31 December 2023	689,895
NET BOOK VALUE	
At 31 December 2023	689,895
At 31 December 2022	645,856

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

	Listed investments £
Valuation in 2022	645,856
Valuation in 2023	44,039
	689,895

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Other debtors	17,024	2,720

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Taxation and social security	5,544	8,889
Other creditors	19,796	8,900
	25,340	17,789

continued...

11. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	243,595	(25,999)	66,000	283,596
Unrestricted designated	698,493	38,309	(25,014)	711,788
	942,088	12,310	40,986	995,384
Restricted funds				
Restricted	1,019,603	5,169	(40,986)	983,786
TOTAL FUNDS	1,961,691	17,479	-	1,979,170

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	242,834	(268,833)	-	(25,999)
Unrestricted designated	34,270	-	4,039	38,309
	277,104	(268,833)	4,039	12,310
Restricted funds				
Restricted	5,169	-	-	5,169
TOTAL FUNDS	282,273	(268,833)	4,039	17,479

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	215,952	27,643	-	243,595
Unrestricted designated	723,568	(21,247)	(3,828)	698,493
	939,520	6,396	(3,828)	942,088
Restricted funds				
Restricted	949,900	65,875	3,828	1,019,603
TOTAL FUNDS	1,889,420	72,271	-	1,961,691

continued...

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	188,521	(160,878)	-	27,643
Unrestricted designated	33,616	-	(54,863)	(21,247)
	222,137	(160,878)	(54,863)	6,396
Restricted funds				
Restricted	65,875	-	-	65,875
TOTAL FUNDS	288,012	(160,878)	(54,863)	72,271

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	215,952	1,644	66,000	283,596
Unrestricted designated	723,568	17,062	(28,842)	711,788
	939,520	18,706	37,158	995,384
Restricted funds				
Restricted	949,900	71,044	(37,158)	983,786
TOTAL FUNDS	1,889,420	89,750	-	1,979,170

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	431,355	(429,711)	-	1,644
Unrestricted designated	67,886	-	(50,824)	17,062
	499,241	(429,711)	(50,824)	18,706
Restricted funds				
Restricted	71,044	-	-	71,044
TOTAL FUNDS	570,285	(429,711)	(50,824)	89,750

continued...

11. MOVEMENT IN FUNDS - continued

Transfers between funds

£25014 was transferred to the Designated Fund from the Restricted Fund being the expenditure on the Gatehouse Interior renovation. £66000 was transferred from the Restricted Fund to the General Fund For Gatehouse Exterior repairs and Landscape Improvements.

12. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 December 2023

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,727	71,499
Memorial Plaques	-	10,797
	7,727	82,296
Other trading activities		
Flower Sales	1,558	1,592
Investment income		
Rents received	12,342	9,548
Other fixed asset invest	32,399	30,937
Deposit account interest	11,870	1,063
	56,611	41,548
Charitable activities		
Grass cutting scheme	35,668	32,993
Cemetery fees	114,098	94,450
Miscellaneous	1,851	1,518
Sale of grave plots	34,270	33,615
Memorial Plaques & Memorials	30,490	-
	216,377	162,576
Total incoming resources	282,273	288,012
EXPENDITURE		
Other trading activities		
Purchases	900	836
Charitable activities		
Wages	117,389	106,725
Social security	5,324	4,384
Pensions	5,553	5,055
Insurance	5,522	4,953
Light and heat	7,755	5,937
Telephone	783	653
Sundries	16,297	10,135
Contract grave digging	3,126	2,559
Maintenance of equipment and buildings	92,591	7,097
Plant and machinery	4,570	5,154
Fixtures and fittings	1,935	2,102
Computer equipment	498	405
	261,343	155,159

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
Charitable activities		
Other		
Rented property expenses	1,888	1,276
Support costs		
Finance		
Bank charges	364	197
Human resources		
Volunteers support costs	580	267
Governance costs		
Independent examiners fee	1,861	1,685
Payroll services	1,897	1,458
	3,758	3,143
Total resources expended	268,833	160,878
Net income before gains and losses	13,440	127,134
Realised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	4,039	(54,863)
Net income	17,479	72,271

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1075408

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2022

for

York Cemetery Trust

BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Contents of the Financial Statements for the Year Ended 31 December 2022

York Cemetery Trust

Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statement of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP ' Accounting and Reporting by Charities' issued in March 2005.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the trust are:

(a) to operate and maintain York Cemetery for the public benefit as a Cemetery for decent burial of the dead and proper maintenance of its graves, monuments, buildings, grounds and landscapes;

(b) to develop, conserve and manage the landscape plants and natural life in York Cemetery for the recreation and pleasure of the public in exploration of the natural life of the Cemetery;

(c) to advance the education of the public by making available materials for the study of the lives and significance of those buried in York Cemetery and their monuments by collecting, storing and making available information on the genealogies, conditions and lifestyles of the inhabitants of York and related areas through the ages by establishing and managing a museum and display material to demonstrate issues related to the history of York Cemetery and those buried in it and by preparing educational activities for schools, colleges, universities and other bodies who wish to visit the Cemetery in connection with their programmes, courses and syllabuses; and

(d) to do all such other lawful things as are necessary to the attainment of the above objects or any of them.

Volunteers and Friends

The Trustees express their appreciation to all those who volunteer their time in support of the work of the Charity. In particular, The Friends of York Cemetery continue to provide their time and some financial support to the Charity. The Friends, a registered charity in their own right, conduct a number of activities including genealogical advice to interested parties and the families of those buried here, hosted cemetery walks with various themes and visits to the catacombs and chapel. Pre-booked talks and presentations are also provided for the visiting groups. The Friends organise opening the cemetery for the York 'Residents First' weekend in January each year. Friends also undertake the management of certain specific areas of the cemetery landscapes, averaging 20 volunteers on each monthly activity day. Volunteers also help with the weekend opening requirement and office administration. It is estimated that we benefit from over 4500 hours of voluntary assistance in a year, but in 2022 the Covid19 pandemic has continued to affect all such activities, and the assistance was somewhat reduced. The Friends made a donation to the Trust of £432 towards the ongoing programme of refurbishment of headstones in various parts of the cemetery, and they contributed £5000 to the Harriet Centre project. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

Education and Learning

During 2022 most of the local schools that visit the cemetery on a regular basis did not do so. We have still hosted university student visits, creating work for their projects and dissertations, one in particular on the use of cemeteries across the country for research, educational and leisure purposes. The consultative service offered by the Friends of York Cemetery's Genealogy Service to the public for the investigation of their family histories, taking advantage of the expertise and resources available in cemetery's records, has continued largely as an 'on-line' facility in 2022.

Community Involvement

The Cemetery is, post-Covid, again open to the public every day of the year. Further, the programme of cultural, artistic and musical events that normally take place in the Cemetery was largely restored, and there have been choir visits and several artistic display events organised by local groups. The annual Christmas Carol concert was well attended.
The Cemetery also now offers opportunities to the Community Work Programme to undertake tasks such as grounds maintenance and painting, with good results.

Acknowledgement

The Trustees would like to express their thanks and appreciation to all stakeholders including volunteers, donors, local funeral directors, monumental masons and others. In particular, appreciation is due to all the Charity's staff who always respond well with their commitment and affinity to the work of the Charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cemetery Operation in 2022

Cemetery activity reduced to slightly below the average level, the number of full burials being 7 less than the previous year, but this was offset by an increased number of cremated remains interments. Usage of the Pritchett Chapel for services related to interments in York also reduced to a more normal level due to relaxation of the Covid-19 assembly regulations. The activity figures for the past 5 years are stated below:

Year		**Interments**		**Chapel**
	Full Burials	Cremated Remains	Exhumations	**Services**
2018	45	40	0	34
2019	46	38	0	46
2020	63	35	0	116
2021	51	35	0	112
2022	44	50	0	53

The analysis of Cemetery activities' income excluding interest for the past 5 years is as follows:

Year	Grave Clearance Service	Cemetery Fees	Other Incomes	Sale of Grave Plots
2018	£32,816	£68,125	£3,094	£29,920
2019	£32,810	£70,178	£3,638	£30,910
2020	£33,592	£89,620	£1,537	£34,430
2021	£34,393	£79,155	£4,024	£33,805
2022	£33,118	£87,691	£7,771	£33,615

The original 8.25 acres of York Cemetery, designed by James Piggott Pritchett, is designated by English Heritage as a Grade II* listed landscape. This is in recognition of the fact that almost all of Pritchett's original design has survived unaltered since it was laid out in 1837. Also mentioned in the listing is our magnificent neo-classical chapel, which sits at the centre of the cemetery and was restored from a derelict ruin over the period 1987-1992. This was listed Grade II* even when the building was a ruin and is considered amongst the 6% most important of all listed buildings in the UK.

In relation to the landscapes in 2022 we were able to re-instate "away days" for business's staff groups visiting the cemetery to help with the ecological land management programme. This is time-consuming for the Friends Volunteer Co-ordinator to organise and supervise, however the work of these groups is of such good quality that the Trustees feel the whole exercise is extremely worthwhile and will be continued as long as Covid-19 regulations allow.

In respect of the overall landscape of the cemetery the Trust is still using the generous legacy from Dorothy Hanley in 2015 to continue work on the overall development plan for the cemetery grounds. This plan and the work created by it has almost reached a conclusion but activity has continued on clearing and re-defining the Victorian 'centre circle' and some new tree planting.

The Harriet Centre is now fully operational and is proving popular as a community venue for meetings, training courses, volunteer events and support for their activities in the cemetery, and particularly for events connected with interments in the cemetery. The new equipment storage facility is also proving useful as a base for expanding our memorial renovations business. The Trust used its own funds to complete the project and the Friends of York Cemetery and the Fishergate Ward of the City of York Council also made contributions to the cost.

We are also fortunate to have three full-time members of the grounds staff who work to maintain our grade II* listed landscape and carry out grave-digging, grave maintenance, headstone renovation and the grave maintenance service in our 24 acre site. They also assist in landscape development activities. We have not opened any new sections of the Cemetery for burial activity in 2022, but ground and records investigations are continuing to ascertain space for future use as part of working towards a new strategic plan.

FINANCIAL REVIEW

Review of the financial year

The financial activities of the charity resulted in a net movement in the unrestricted funds of £6396 (2021 -£32329) of which £33615 (2021 £33805) was allocated to the designated Foundation Fund in respect of the sale of burial plots and -£54863 in respect of unrealised gains and losses on investment assets (2020 £10719), leaving a net surplus of £27643 (2021 £14852) to be added to the unrestricted general fund. The sum of £3828 was transferred from the Foundation Fund to the restricted Buildings Reserve to fund a deposit on a project to refurbish the interior of the cemetery Gatehouse in 2023. Operating income was 6.6% above our budget and the net level of the cemetery's financial activity in 2022 was better than anticipated in the business plan. In 2022 there were a total of 94 (2021 86) interments. The grave clearance service generated income of £33118 (2021 £34393). Our long-term stock market investments lost value during the year due to stock market conditions but produced a similar investment income, a common experience for charities during 2022

Investment policy and objectives

The objective of the investment policy is gradually to increase the proportion of the charity's liquid assets put into stock market funds held for the long term to produce income to assist current operations and provide a significant fund to draw on in the longer-term future, when the cemetery's total annual income is anticipated to reduce. The total so invested should eventually reflect the value of the Foundation Fund described above. The Trust uses low to medium risk funds such as those currently held in the CCLA Charities Fixed Interest Fund and the M&G Equities Investment Fund for Charities. Other retained surplus funds arising from the activities of the charity are held in interest-paying deposit accounts offered by banks and other finance houses, and that interest is credited to the general fund. Unrealised gains and losses are annually adjusted through a designated fund, realised gains and losses are taken to the general fund.

Reserves policy

The charity has a long-held policy to allocate the income gained from the sale of the grave plots each year to a designated fund, known as the Foundation Fund. The trustees have agreed that the purpose of this fund should now be amended such that there are two uses for the fund:

i) to provide an adequate income from capital for the maintenance of the cemetery in perpetuity once the sale of grave plots and the provision of burial services is no longer viable,

ii) to assist with the funding of projects concerning major renovation or development of the charity's main assets.

Donations and bequests are treated as restricted funds if they are given for a stated specific purpose, otherwise they are included in the unrestricted general fund unless the trustees decide on a particular use for any part of such funds, which will then be treated as a designated fund. Other net income surpluses or deficits arising from current cemetery operations are held in the unrestricted general fund to support future activity.

FUTURE DEVELOPMENTS

Software Development

The charity has continued the process of developing its cemetery management database in order to ensure greater security of data and provide a more efficient and cost effective service. The system is based on commercial software, for maintenance robustness, with specialist development for access and reporting.

Cemetery Business Plan

The charity's current five-year plan was adopted by the trustees in 2015. This plan is monitored by the trustees and forms the framework for the annual budget and future strategic developments. The creation of a new plan, which is intended to include major enhancements to the cemetery landscape and facilities, was continued in 2022 to assess the cemetery's prospects and identify any changed objectives for the follow-on years, work is still in progress on this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated charity and is governed by a declaration of trust made on 15 March 1999.

Recruitment and appointment of new trustees

Trustees are recruited from the local population and appointed after consultation with current trustees.

Management and Governance Arrangements

The trustees meet formally at least ten times in the year. In 2022 all of the meetings were once again face-to-face. Business covered at these meetings includes formulation of policy, strategy and operational matters relating to the work of the charity involving the upkeep and running of the cemetery. The latter includes interments, grave maintenance, conservation of the buildings and grounds and the promotion of cultural events and educational facilities.

Report of the Trustees
for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Public Benefit

Trustees have considered guidance on public benefit produced by the Charity Commission on the basis of the 2011 Charities Act and believe the trust's aims and objectives and the activities undertaken, which are outlined above, further the trust's charitable purposes for the public benefit.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The trustees have adopted a Health and Safety Policy, which includes risk management and recording. This policy is continuously under review.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1075408

Principal address
The Gatehouse
Cemetery Road
York
North Yorkshire
YO10 5AJ

Trustees
Dr R G Keesing
R F Jenkinson
A L Johnson
J C Hildyard
M J Ayres
M Vevers
M H Burns
G Eastham (appointed 17.1.22)

Independent Examiner
A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Bankers
Lloyds TSB
Pavement
YORK

Approved by order of the board of trustees on 30 October 2023 and signed on its behalf by:

P.P. Dr R G Keesing - Trustee

Independent Examiner's Report to the Trustees of York Cemetery Trust

Independent examiner's report to the trustees of York Cemetery Trust
I report to the charity trustees on my examination of the accounts of York Cemetery Trust (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust 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.

A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Date: 31 October 2023

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,296	66,000	82,296	14,751
Charitable activities					
Cemetery activities		162,701	(125)	162,576	171,216
Other trading activities	2	1,592	-	1,592	1,625
Investment income	3	41,548	-	41,548	37,182
Total		222,137	65,875	288,012	224,774
EXPENDITURE ON					
Raising funds		836	-	836	988
Charitable activities					
Cemetery operating costs		158,766	-	158,766	165,822
Other		1,276	-	1,276	1,344
Total		160,878	-	160,878	168,154
Net gains/(losses) on investments		(54,863)	-	(54,863)	10,719
NET INCOME		6,396	65,875	72,271	67,339
Transfers between funds	12	(3,828)	3,828	-	-
Net movement in funds		2,568	69,703	72,271	67,339
RECONCILIATION OF FUNDS					
Total funds brought forward		939,520	949,900	1,889,420	1,822,081
TOTAL FUNDS CARRIED FORWARD		942,088	1,019,603	1,961,691	1,889,420

The notes form part of these financial statements

York Cemetery Trust

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	8	30,696	943,529	974,225	961,225
Investments	9	645,856	-	645,856	700,719
		676,552	943,529	1,620,081	1,661,944
CURRENT ASSETS					
Debtors	10	2,720	-	2,720	1,748
Cash at bank and in hand		280,605	76,074	356,679	244,453
		283,325	76,074	359,399	246,201
CREDITORS					
Amounts falling due within one year	11	(17,789)	-	(17,789)	(18,725)
NET CURRENT ASSETS		265,536	76,074	341,610	227,476
TOTAL ASSETS LESS CURRENT LIABILITIES		942,088	1,019,603	1,961,691	1,889,420
NET ASSETS		942,088	1,019,603	1,961,691	1,889,420
FUNDS	12				
Unrestricted funds				942,088	939,520
Restricted funds				1,019,603	949,900
TOTAL FUNDS				1,961,691	1,889,420

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2023 and were signed on its behalf by:

R G Keesing - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Freehold property	- not provided
Improvements to property	- not provided
Plant and machinery	- 20% on cost, 10% on cost and 5% on cost

Only assets costing more than £250 are capitalised. No depreciation is provided on freehold property as the trustees consider the market value to be in excess of book value.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Flower Sales	1,592	1,625

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Rents received	9,548	9,972
Other fixed asset invest	30,937	27,038
Deposit account interest	1,063	172
	41,548	37,182

4. SUPPORT COSTS

	Finance	Human resources	Governance costs	Totals
	£	£	£	£
Cemetery operating costs	197	267	3,143	3,607

Support costs, included in the above, are as follows:

Governance costs

	31.12.22 Cemetery operating costs	31.12.21 Total activities
	£	£
Independent examiners fee	1,685	1,560
Payroll services	1,458	1,424
	3,143	2,984

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

continued...

6. STAFF COSTS

	31.12.22	31.12.21
	£	£
Wages and salaries	106,725	101,344
Social security costs	4,384	4,122
Other pension costs	5,055	4,709
	116,164	110,175

The average monthly number of employees during the year was as follows:

	31.12.22	31.12.21
Outdoor staff	3	3
Office staff	2	2
	5	5

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,751	9,000	14,751
Charitable activities			
Cemetery activities	171,576	(360)	171,216
Other trading activities	1,625	-	1,625
Investment income	37,182	-	37,182
Total	216,134	8,640	224,774
EXPENDITURE ON			
Raising funds	988	-	988
Charitable activities			
Cemetery operating costs	165,146	676	165,822
Other	1,344	-	1,344
Total	167,478	676	168,154
Net gains on investments	10,719	-	10,719
NET INCOME	59,375	7,964	67,339
Transfers between funds	(27,046)	27,046	-
Net movement in funds	32,329	35,010	67,339
RECONCILIATION OF FUNDS			
Total funds brought forward	907,191	914,890	1,822,081

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	939,520	949,900	1,889,420

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2022	383,619	542,828	102,340	1,028,787
Additions	-	17,082	3,579	20,661
Disposals	-	-	(399)	(399)
At 31 December 2022	383,619	559,910	105,520	1,049,049
DEPRECIATION				
At 1 January 2022	-	-	67,562	67,562
Charge for year	-	-	7,661	7,661
Eliminated on disposal	-	-	(399)	(399)
At 31 December 2022	-	-	74,824	74,824
NET BOOK VALUE				
At 31 December 2022	383,619	559,910	30,696	974,225
At 31 December 2021	383,619	542,828	34,778	961,225

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2022	700,719
Revaluations	(54,863)
At 31 December 2022	645,856
NET BOOK VALUE	
At 31 December 2022	645,856
At 31 December 2021	700,719

There were no investment assets outside the UK.

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £
Valuation in 2022	645,856

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Other debtors	2,720	1,748

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Taxation and social security	8,889	3,477
Other creditors	8,900	15,248
	17,789	18,725

12. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	215,952	27,643	-	243,595
Unrestricted designated	723,568	(21,247)	(3,828)	698,493
	939,520	6,396	(3,828)	942,088
Restricted funds				
Restricted	949,900	65,875	3,828	1,019,603
TOTAL FUNDS	1,889,420	72,271	-	1,961,691

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	188,521	(160,878)	-	27,643
Unrestricted designated	33,616	-	(54,863)	(21,247)
	222,137	(160,878)	(54,863)	6,396
Restricted funds				
Restricted	65,875	-	-	65,875
TOTAL FUNDS	288,012	(160,878)	(54,863)	72,271

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	201,101	14,851	-	215,952
Unrestricted designated	706,090	44,524	(27,046)	723,568
	907,191	59,375	(27,046)	939,520
Restricted funds				
Restricted	914,890	7,964	27,046	949,900
TOTAL FUNDS	1,822,081	67,339	-	1,889,420

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	182,329	(167,478)	-	14,851
Unrestricted designated	33,805	-	10,719	44,524
	216,134	(167,478)	10,719	59,375
Restricted funds				
Restricted	8,640	(676)	-	7,964
TOTAL FUNDS	224,774	(168,154)	10,719	67,339

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	201,101	42,494	-	243,595
Unrestricted designated	706,090	23,277	(30,874)	698,493
	907,191	65,771	(30,874)	942,088
Restricted funds				
Restricted	914,890	73,839	30,874	1,019,603
TOTAL FUNDS	1,822,081	139,610	-	1,961,691

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	370,850	(328,356)	-	42,494
Unrestricted designated	67,421	-	(44,144)	23,277
	438,271	(328,356)	(44,144)	65,771
Restricted funds				
Restricted	74,515	(676)	-	73,839
TOTAL FUNDS	512,786	(329,032)	(44,144)	139,610

Transfers between funds

£3828 was transferred to the Restrictive Fund from the Designated Fund being the expenditure on the Gatehouse.

13. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 December 2022

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(2)
Donations	71,499	14,753
Memorial Plaques & Memorials	10,797	-
	82,296	14,751
Other trading activities		
Flower Sales	1,592	1,625
Investment income		
Rents received	9,548	9,972
Other fixed asset invest	30,937	27,038
Deposit account interest	1,063	172
	41,548	37,182
Charitable activities		
Grass cutting scheme	32,993	34,033
Cemetery fees	94,450	100,197
Miscellaneous	1,518	3,181
Sale of grave plots	33,615	33,805
	162,576	171,216
Total incoming resources	288,012	224,774
EXPENDITURE		
Other trading activities		
Purchases	836	988
Charitable activities		
Wages	106,725	101,344
Social security	4,384	4,122
Pensions	5,055	4,709
Insurance	4,953	4,664
Light and heat	5,937	6,835
Telephone	653	608
Sundries	10,135	13,354
Contract grave digging	2,559	3,446
Maintenance of equipment and buildings	7,097	14,160
Plant and machinery	5,154	5,913
Fixtures and fittings	2,102	2,069
Computer equipment	405	578
	155,159	161,802

York Cemetery Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
Charitable activities		
Other		
Rented property expenses	1,276	1,344
Support costs		
Finance		
Bank charges	197	5
Human resources		
Volunteers support costs	267	1,031
Governance costs		
Independent examiners fee	1,685	1,560
Payroll services	1,458	1,424
	3,143	2,984
Total resources expended	160,878	168,154
Net income before gains and losses	127,134	56,620
Realised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	(54,863)	10,719
Net income	72,271	67,339

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1075408

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2021

for

York Cemetery Trust

BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
YORK
North Yorkshire
YO30 4XG

Contents of the Financial Statements for the Year Ended 31 December 2021

York Cemetery Trust

Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the trust are:

(a) to operate and maintain York Cemetery for the public benefit as a Cemetery for decent burial of the dead and proper maintenance of its graves, monuments, buildings, grounds and landscapes;
(b) to develop, conserve and manage the landscape plants and natural life in York Cemetery for the recreation and pleasure of the public in exploration of the natural life of the Cemetery;
(c) to advance the education of the public by making available materials for the study of the lives and significance of those buried in York Cemetery and their monuments by collecting, storing and making available information on the genealogies, conditions and lifestyles of the inhabitants of York and related areas through the ages by establishing and managing a museum and display material to demonstrate issues related to the history of York Cemetery and those buried in it and by preparing educational activities for schools, colleges, universities and other bodies who wish to visit the Cemetery in connection with their programmes, courses and syllabuses; and
(d) to do all such other lawful things as are necessary to the attainment of the above objects or any of them.

Volunteers and Friends

The Trustees express their appreciation to all those who volunteer their time in support of the work of the Charity. In particular, The Friends of York Cemetery continue to provide both financial support and their time to the Charity. The Friends, a registered charity in their own right, conduct a number of activities including genealogical advice to interested parties and the families of those buried here, hosted cemetery walks with various themes and visits to the catacombs and chapel. Pre-booked talks and presentations are also provided for the visiting groups. The Friends organise opening the cemetery for the York 'Residents First' weekend in January each year. Friends also undertake the management of certain specific areas of the cemetery landscapes, averaging 20 volunteers on each monthly activity day. Volunteers also help with the weekend opening requirement and office administration. It is estimated that we would normally benefit from over 4500 hours of voluntary assistance in a year, but in 2021 the Covid19 pandemic has continued to affect all such activities, and the assistance was somewhat reduced. The Friends made a donation to the Trust of £432 towards the ongoing programme of refurbishment of headstones in various parts of the cemetery, and they contributed £5000 to the Harriet Centre project. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

Education and Learning

During 2021 most of the local schools that visit the cemetery on a regular basis did not do so. We have still hosted university student visits, creating work for their projects and dissertations, one in particular on the use of cemeteries across the country for research, educational and leisure purposes. The consultative service offered by the Friends of York Cemetery's Genealogy Service to the public for the investigation of their family histories, taking advantage of the expertise and resources available in cemetery's records, has continued largely as an 'on-line' facility in 2021.

Community Involvement

The Cemetery is normally open to the public every day of the year, but in 2021 was closed apart from interments and related services for some time, opening fully again in October. Further, the number of cultural, artistic and musical events that normally take place in the Cemetery had to be curtailed for the first half of the year, but since re-opening there have been choir visits and several artistic display events organised by local groups. The annual Christmas Carol service was re-introduced and well attended.
The Cemetery also now offers opportunities to the Community Work Programme to undertake tasks such as grounds maintenance and painting, with good results.

Acknowledgement

The Trustees would like to express their thanks and appreciation to all stakeholders including volunteers, donors, local funeral directors, monumental masons and others. In particular, appreciation is due to all the Charity's staff who always respond well with their commitment and affinity to the work of the Charity.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cemetery Operation in 2021

Cemetery activity reduced to a more normal level in 2021, the number of full burials being 12 less than the previous year. Cremated remains interments were at the same level, and usage of the Pritchett Chapel for services related to interments in York were only slightly less than 2020 partly due to local assembly conditions. The activity figures for the past 5 years are stated below:

Year	Interments			
	Burials	Cremated Remains	Exhumations	Chapel Services
2017	53	45	0	48
2018	45	40	0	34
2019	46	38	0	46
2020	63	35	0	116
2021	51	35	0	112

The analysis of Cemetery activities' income for the past 5 years is stated below:

	Grass Cutting Scheme	Cemetery Fees	Miscellaneous	Sale of Grave Plots
2016	£31525	£69550	£512	£31940
2017	£32413	£77615	£853	£38535
2018	£32816	£68125	£3094	£29920
2019	£32810	£70178	£3638	£30910
2020	£33592	£89620	£1537	£34430
2021	£34393	£79155	£4024	£33805

The original 8.25 acres of York Cemetery, designed by James Piggott Pritchett, is designated by English Heritage as a Grade II* listed landscape. This is in recognition of the fact that almost all of Pritchett's original design has survived unaltered since it was laid out in 1837. Also mentioned in the listing is our magnificent neo-classical chapel, which sits at the centre of the cemetery and was restored from a derelict ruin over the period 1987-1992. This was listed Grade II* even when the building was a ruin and is considered amongst the 6% most important of all listed buildings in the UK.

In relation to the landscapes in 2021 we were able to re-introduce "away days" to business groups visiting the cemetery to help with the ecological land management programme. This is time-consuming for the Volunteer Co-ordinator to organise and supervise, however the work of these groups is of such excellent quality that the Trustees feel the whole exercise is extremely worthwhile and will be continued as Covid19 regulations allow.

In respect of the overall landscape of the cemetery the Trust is still using the generous legacy from Dorothy Hanley in 2015 to continue work on the overall development plan for the cemetery grounds. This plan and the work created by it has almost reached a conclusion but activity has continued on clearing and re-defining the Victorian 'centre circle'.

Work began on the re-building project to create a Volunteers and Visitors Centre and a new equipment storage facility in January 2020 but was suspended during the first 'lockdown'. The work resumed later in the year and was completed in March 2021. The building has been named 'The Harriet Centre' to commemorate Harriet, daughter of Mr and Mrs Upton whose legacy made the project possible together with two other significant donations which are now fully used up. The Trust had to add its own funds to complete the project. The Friends of York Cemetery and the Fishergate Ward of the City of York Council have also made contributions to the cost.

We are also fortunate to have three full-time members of the grounds staff who work to maintain our grade II* listed landscape and carry out grave-digging, grave maintenance, headstone renovation and the grass cutting service in the 24 acre site. They also assist in landscape development activities. We have not opened any new sections of the Cemetery for burial activity in 2021, but ground and records investigations are continuing to ascertain space for future use as part of working towards a new strategic plan.

FINANCIAL REVIEW

Review of the financial year

The financial activities of the charity resulted in a net movement in the unrestricted funds of £32329 (2020 -£296090) of which £33805 (2020 £34430) was allocated to the designated Foundation Fund in respect of the sale of burial plots, £10719 in respect of unrealised gains and losses on investment assets (2020 -£35435), and £27046 (2020 £nil) was allocated to the designated Re-building Reserve, leaving a net surplus of £14852 (2020 £20482) to be added to the unrestricted general fund. Operating income was 14.7% above our budget and the net level of the cemetery's financial activity in 2021 was better than anticipated in the business plan. In 2021 there were a total of 86 (2020 98) interments. The grave clearance service generated income of £34393 (2019 £33592). Our long-term stock market investments regained some value during the year and produced a similar investment income, a common experience for charities during 2021.

Investment policy and objectives

The objective of the investment policy is gradually to increase the proportion of the charity's liquid assets put into stock market funds held for the long term to produce income to assist current operations and provide a significant fund to draw on in future years when the cemetery's total annual income is anticipated to reduce. The total so invested should eventually reflect the value of the Foundation Fund described above. The Trust uses low to medium risk funds such as those currently held in the CCLA Charities Fixed Interest Fund and the M&G Equities Investment Fund for Charities. Other retained surplus funds arising from the activities of the charity are held in interest-paying deposit accounts offered by banks and other finance houses, and that interest is credited to the general fund. Unrealised gains and losses are annually adjusted through a designated fund, realised gains and losses are taken to the general fund.

Reserves policy

The charity has a long-held policy to allocate the income gained from the sale of the grave plots each year to a designated fund, known as the Foundation Fund, the purpose of which is to provide an adequate income from capital for the maintenance of the cemetery in perpetuity once the sale of grave plots and the provision of burial services is no longer viable. Donations and bequests are treated as restricted funds if they are given for a stated specific purpose, otherwise they are included in the unrestricted general fund unless the trustees decide on a particular use for any part of such funds, which will then be treated as a designated fund. Other net income surpluses or deficits arising from current cemetery operations are held in the unrestricted general fund to support future activity

FUTURE DEVELOPMENTS

Software Development

The charity has continued the process of developing its cemetery management database in order to ensure greater security of data and provide a more efficient and cost effective service. The system is based on commercial software, for maintenance robustness, with specialist development for access.

Cemetery Business Plan 2015-2020

The charity's current five-year plan was adopted by the trustees in 2015. This plan is monitored by the trustees and forms the framework for the annual budget and future strategic developments. The creation of a new plan, which is intended to include major enhancements to the cemetery landscape and facilities, was continued in 2021 to assess the cemetery's prospects and identify any changed objectives for the follow-on years, work is still in progress on this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated charity and is governed by a declaration of trust made on 15 March 1999.

Recruitment and appointment of new trustees

Trustees are recruited from the local population and appointed after consultation with current trustees.

Management and Governance Arrangements

The trustees meet formally at least ten times in the year. In 2021 some of the meetings used internet conferencing facilities. Business covered at these meetings includes formulation of policy, strategy and operational matters relating to the work of the charity involving the upkeep and running of the cemetery. The latter includes interments, grave maintenance, conservation of the buildings and grounds and the promotion of cultural events and educational facilities.

Report of the Trustees
for the Year Ended 31 December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT
Public Benefit
Trustees have considered guidance on public benefit produced by the Charity Commission on the basis of the 2011 Charities Act and believe the trust's aims and objectives and the activities undertaken, which are outlined above, further the trust's charitable purposes for the public benefit.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.
The trustees have adopted a Health and Safety Policy, which includes risk management and recording. This policy is continuously under review.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1075408

Principal address
The Gatehouse
Cemetery Road
York
North Yorkshire
YO10 5AJ

Trustees
Dr R G Keesing
R F Jenkinson
A L Johnson
J C Hildyard
M J Ayres
M Vevers
M H Burns
G Eastham (appointed 17.1.22)

Independent Examiner
A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
YORK
North Yorkshire
YO30 4XG

Bankers
Lloyds TSB
Pavement
YORK

Approved by order of the board of trustees on 24 October 2022 and signed on its behalf by:

RG Keesing

Dr R G Keesing - Trustee

Independent Examiner's Report to the Trustees of York Cemetery Trust

Independent examiner's report to the trustees of York Cemetery Trust
I report to the charity trustees on my examination of the accounts of York Cemetery Trust (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 Trust 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.

A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
YORK
North Yorkshire
YO30 4XG

Date: 27 October 2022

Statement of Financial Activities for the Year Ended 31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,753	9,000	14,753	45,860
Charitable activities					
Cemetery activities		171,576	(360)	171,216	179,593
Other trading activities	2	1,623	-	1,623	1,048
Investment income	3	37,182	-	37,182	36,079
Total		216,134	8,640	224,774	262,580
EXPENDITURE ON					
Raising funds		988	-	988	642
Charitable activities					
Cemetery operating costs		165,146	676	165,822	206,167
Other		1,344	-	1,344	2,106
Total		167,478	676	168,154	208,915
Net gains/(losses) on investments		10,719	-	10,719	(35,435)
NET INCOME		59,375	7,964	67,339	18,230
Transfers between funds	12	(27,046)	27,046	-	-
Net movement in funds		32,329	35,010	67,339	18,230
RECONCILIATION OF FUNDS					
Total funds brought forward		907,191	914,890	1,822,081	1,803,851
TOTAL FUNDS CARRIED FORWARD		939,520	949,900	1,889,420	1,822,081

The notes form part of these financial statements

York Cemetery Trust

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	8	34,778	926,447	961,225	862,256
Investments	9	700,719	-	700,719	605,607
		735,497	926,447	1,661,944	1,467,863
CURRENT ASSETS					
Debtors	10	1,748	-	1,748	1,912
Prepayments and accrued income		-	-	-	237
Cash at bank and in hand		221,000	23,453	244,453	362,359
		222,748	23,453	246,201	364,508
CREDITORS					
Amounts falling due within one year	11	(18,725)	-	(18,725)	(10,290)
NET CURRENT ASSETS		204,023	23,453	227,476	354,218
TOTAL ASSETS LESS CURRENT LIABILITIES		939,520	949,900	1,889,420	1,822,081
NET ASSETS		939,520	949,900	1,889,420	1,822,081
FUNDS	12				
Unrestricted funds				939,520	907,191
Restricted funds				949,900	914,890
TOTAL FUNDS				1,889,420	1,822,081

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2022 and were signed on its behalf by:

R G Keesing

R G Keesing - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Freehold property	- not provided
Improvements to property	- not provided
Plant and machinery	- 20% on cost, 10% on cost and 5% on cost

Only assets costing more than £250 are capitalised. No depreciation is provided on freehold property as the trustees consider the market value to be in excess of book value.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Flower Sales	1,623	1,048

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Rents received	9,972	10,627
Other fixed asset invest - FII	27,038	23,195
Deposit account interest	172	2,257
	37,182	36,079

4. SUPPORT COSTS

	Finance	Human resources	Governance costs	Totals
	£	£	£	£
Cemetery operating costs	5	1,031	2,984	4,020

Support costs, included in the above, are as follows:

Governance costs

	31.12.21	31.12.20
	Cemetery operating costs	Total activities
	£	£
Independent examiners fee	1,560	1,440
Payroll services	1,424	1,397
	2,984	2,837

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

continued...

6. STAFF COSTS

	31.12.21	31.12.20
	£	£
Wages and salaries	101,344	103,650
Social security costs	4,122	4,436
Other pension costs	4,709	4,806
	110,175	112,892

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
Outdoor staff	3	3
Office staff	2	2
	5	5

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,560	43,300	45,860
Charitable activities			
Cemetery activities	180,053	(460)	179,593
Other trading activities	1,048	-	1,048
Investment income	36,079	-	36,079
Total	219,740	42,840	262,580
EXPENDITURE ON			
Raising funds	642	-	642
Charitable activities			
Cemetery operating costs	162,078	44,089	206,167
Other	2,106	-	2,106
Total	164,826	44,089	208,915
Net gains/(losses) on investments	(35,435)	-	(35,435)
NET INCOME/(EXPENDITURE)	19,479	(1,249)	18,230
Transfers between funds	(351,004)	351,004	-
Net movement in funds	(331,525)	349,755	18,230

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	1,238,716	565,135	1,803,851
TOTAL FUNDS CARRIED FORWARD	907,191	914,890	1,822,081

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2021	383,619	437,151	102,201	922,971
Additions	-	105,677	2,060	107,737
Disposals	-	-	(1,921)	(1,921)
At 31 December 2021	383,619	542,828	102,340	1,028,787
DEPRECIATION				
At 1 January 2021	-	-	60,715	60,715
Charge for year	-	-	8,560	8,560
Eliminated on disposal	-	-	(1,713)	(1,713)
At 31 December 2021	-	-	67,562	67,562
NET BOOK VALUE				
At 31 December 2021	383,619	542,828	34,778	961,225
At 31 December 2020	383,619	437,151	41,486	862,256

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2021	605,607
Additions	84,393
Revaluations	10,719
At 31 December 2021	700,719
NET BOOK VALUE	
At 31 December 2021	700,719
At 31 December 2020	605,607

There were no investment assets outside the UK.

continued...

9. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2021 is represented by:

	Listed investments £
Valuation in 2021	700,719

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	1,748	1,912

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Trade creditors	(1)	-
Taxation and social security	3,478	4,122
Other creditors	15,248	6,168
	18,725	10,290

12. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	201,101	14,851	-	215,952
Unrestricted designated	706,090	44,524	(27,046)	723,568
	907,191	59,375	(27,046)	939,520
Restricted funds				
Restricted	914,890	7,964	27,046	949,900
TOTAL FUNDS	1,822,081	67,339	-	1,889,420

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	182,329	(167,478)	-	14,851
Unrestricted designated	33,805	-	10,719	44,524
	216,134	(167,478)	10,719	59,375
Restricted funds				
Restricted	8,640	(676)	-	7,964
TOTAL FUNDS	224,774	(168,154)	10,719	67,339

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	180,617	20,484	-	201,101
Unrestricted designated	1,058,099	(1,005)	(351,004)	706,090
	1,238,716	19,479	(351,004)	907,191
Restricted funds				
Restricted	565,135	(1,249)	351,004	914,890
TOTAL FUNDS	1,803,851	18,230	-	1,822,081

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	185,310	(164,826)	-	20,484
Unrestricted designated	34,430	-	(35,435)	(1,005)
	219,740	(164,826)	(35,435)	19,479
Restricted funds				
Restricted	42,840	(44,089)	-	(1,249)
TOTAL FUNDS	262,580	(208,915)	(35,435)	18,230

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	180,617	35,335	-	215,952
Unrestricted designated	1,058,099	43,519	(378,050)	723,568
	1,238,716	78,854	(378,050)	939,520
Restricted funds				
Restricted	565,135	6,715	378,050	949,900
TOTAL FUNDS	1,803,851	85,569	-	1,889,420

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	367,639	(332,304)	-	35,335
Unrestricted designated	68,235	-	(24,716)	43,519
	435,874	(332,304)	(24,716)	78,854
Restricted funds				
Restricted	51,480	(44,765)	-	6,715
TOTAL FUNDS	487,354	(377,069)	(24,716)	85,569

The Unrestricted Funds of the charity may be applied for any charitable purpose at the discretion of the trustees. The Restricted Funds of the charity may only be applied by the trustees in accordance with the terms of the original grants or donations. This fund consists of the Building Grants Received Fund £941079 which is represented by land and buildings, a Grass Cutting Scheme Fund £2331, a Grounds Development Fund £6490(expenditure in the year £676.45) which are represented by monies held in a deposit account and improvements to property.

Transfers between funds

£27046 was transferred to the Restrictive Fund from the Unrestricted General Fund being the expenditure on the Visitor Centre.

13. CAPITAL COMMITMENTS

	31.12.21 £	31.12.20 £
Contracted but not provided for in the financial statements	-	40,000

14. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 December 2021

York Cemetery Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,753	45,860
Other trading activities		
Flower Sales	1,623	1,048
Investment income		
Rents received	9,972	10,627
Other fixed asset invest - FII	27,038	23,195
Deposit account interest	172	2,257
	37,182	36,079
Charitable activities		
Grass cutting scheme	34,033	33,132
Cemetery fees	100,197	110,095
Miscellaneous	3,181	1,130
Sale of grave plots	33,805	34,430
Covid Job Retension Scheme	-	806
	171,216	179,593
Total incoming resources	224,774	262,580
EXPENDITURE		
Other trading activities		
Purchases	988	642
Charitable activities		
Wages	101,344	103,650
Social security	4,122	4,436
Pensions	4,709	4,806
Insurance	4,664	4,678
Light and heat	6,835	7,832
Telephone	608	916
Sundries	13,354	7,852
Contract grave digging	3,446	4,104
Maintenance of equipment and buildings	14,160	55,636
Plant and machinery	5,913	6,171
Fixtures and fittings	2,069	1,966
Computer equipment	578	778
	161,802	202,825
Other		
Rented property expenses	1,344	2,106

This page does not form part of the statutory financial statements

York Cemetery Trust

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
Support costs		
Finance		
Bank charges	5	-
Human resources		
Volunteers support costs	1,031	505
Governance costs		
Independent examiners fee	1,560	1,440
Payroll services	1,424	1,397
	2,984	2,837
Total resources expended	168,154	208,915
Net income before gains and losses	56,620	53,665
Realised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	10,719	(35,435)
Net income	67,339	18,230

YORK CEMETERY TRUST

England & Wales - Charity number 1075408

Accounts

REGISTERED CHARITY NUMBER: 1075408

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2020

for

York Cemetery Trust

BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
YORK
North Yorkshire
YO30 4XG

Contents of the Financial Statements for the Year Ended 31 December 2020

York Cemetery Trust

Report of the Trustees
for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the trust are:

(a) to operate and maintain York Cemetery for the public benefit as a Cemetery for decent burial of the dead and proper maintenance of its graves, monuments, buildings, grounds and landscapes;
(b) to develop, conserve and manage the landscape plants and natural life in York Cemetery for the recreation and pleasure of the public in exploration of the natural life of the Cemetery;
(c) to advance the education of the public by making available materials for the study of the lives and significance of those buried in York Cemetery and their monuments by collecting, storing and making available information on the genealogies, conditions and lifestyles of the inhabitants of York and related areas through the ages by establishing and managing a museum and display material to demonstrate issues related to the history of York Cemetery and those buried in it and by preparing educational activities for schools, colleges, universities and other bodies who wish to visit the Cemetery in connection with their programmes, courses and syllabuses; and
(d) to do all such other lawful things as are necessary to the attainment of the above objects or any of them.

Volunteers and Friends

The Trustees express their appreciation to all those who volunteer their time in support of the work of the Charity. In particular, The Friends of York Cemetery continue to provide both financial support and their time to the Charity. The Friends, a registered charity in their own right, conduct a number of activities including genealogical advice to interested parties and the families of those buried here, hosted cemetery walks with various themes and visits to the catacombs and chapel. Pre-booked talks and presentations are also provided for the visiting groups. The Friends organise opening the cemetery for the York 'Residents First' weekend in January each year. Friends also undertake the management of certain specific areas of the cemetery landscapes, averaging 20 volunteers on each monthly activity day. Volunteers also help with the weekend opening requirement and office administration. It is estimated that we would normally benefit from over 4500 hours of voluntary assistance in a year, but in 2020 the Covid19 pandemic has seriously affected all such activities, and the assistance was much reduced. The Friends made a donation to the Trust of £494 towards the ongoing programme of refurbishment of headstones in various parts of the cemetery, and they paid £43,301 for the resurfacing of Lime Avenue, one of the cemetery's longest vista paths. Further details of the Friends' activities are available on the Trust's website 'yorkcemetery.org.uk'.

Education and Learning

During 2020 the number of local schools who visit the cemetery on a regular basis did not do so. We have still hosted university student visits, creating work for their projects and dissertations, one in particular on the use of cemeteries across the country for research, educational and leisure purposes, the results of which it is hoped will help York Cemetery develop its future information display policy and practice. On one day every week a consultative service is available to the public for the investigation of their family histories, taking advantage of the expertise and resources available in the Friends of York Cemetery's Genealogy Service, this service being largely moved 'online' in 2020.

Community Involvement

The Cemetery is normally open to the public every day of the year, but in 2020 has had to be closed apart from interments and related services. Further, the number of cultural, artistic and musical events which normally take place in the Cemetery had to be abandoned. There was a Singing Day in March, before the 'lockdown', and two almost 'virtual' events at Christmas, the music being presented on-line.

Acknowledgement

The Trustees would like to express their thanks and appreciation to all stakeholders including volunteers, donors, local funeral directors, monumental masons and others. In particular, appreciation is due to all the Charity's staff who always respond well with their commitment and affinity to the work of the Charity.

Report of the Trustees
for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Cemetery Operation in 2020

Cemetery activity was much higher than 2019, the number of full burials being 17 more than the previous year. Cremated remains interments were at a slightly lower level, but usage of the Pritchett Chapel related to interments in York increased dramatically due to local assembly conditions. The activity figures for the past 5 years are stated below:

Year	Interments Burials	Cremated Remains	Exhumations	Chapel Services
2016	40	39	0	35
2017	53	45	0	48
2018	45	40	0	34
2019	46	38	0	46
2020	63	35	0	116

The analysis of Cemetery activities' income for the past 5 years is stated below:

	Grass Cutting Scheme	Cemetery Fees	Miscellaneous	Sale of Grave Plots
2016	£31525	£69550	£512	£31940
2017	£32413	£77615	£853	£38535
2018	£32816	£68125	£3094	£29920
2019	£32810	£70178	£3638	£30910
2020	£33592	£89620	£1537	£34430

The original 8.25 acres of York Cemetery, designed by James Piggott Pritchett, is designated by English Heritage as a Grade II* listed landscape. This is in recognition of the fact that almost all of Pritchett's original design has survived unaltered since it was laid out in 1837. Also mentioned in the listing is our magnificent neo-classical chapel, which sits at the centre of the cemetery and was restored from a derelict ruin over the period 1987-1992. This was listed Grade II* even when the building was a ruin and is considered amongst the 6% most important of all listed buildings in the UK.

In relation to the landscapes in 2020 we regrettably had to withdraw from offering "away days" to business groups visiting the cemetery to help with the ecological land management programme. This is time-consuming for the Volunteer Co-ordinator to organise and supervise, however the work of these groups is of such excellent quality that the Trustees feel the whole exercise is extremely worthwhile and will be re-introduced as soon as Covid19 regulations allow.

In respect of the overall landscape of the cemetery the Trust is still using the generous legacy from Dorothy Hanley in 2015 to continue work on the overall development plan for the cemetery grounds. This plan and the work created by it has almost reached a conclusion but activity has continued on clearing and re-defining the Victorian 'centre circle'.

Design work was completed on the re-building project to create a Volunteers and Visitors Centre and a new equipment storage facility, and work began on site in January 2020, only to be suspended on March 23rd when the first 'lockdown' occurred. The work resumed later in the year and completion is expected in early 2021. This project is funded from the 2017 Upton legacy and two other significant donations, which are held as a designated reserve. The Friends of York Cemetery will also be making a contribution to the cost.

We are also fortunate to have three full-time members of the grounds staff who work to maintain our grade II* listed landscape and carry out grave-digging, grave maintenance, headstone renovation and the grass cutting service in the 24 acre site. They also assist in landscape development activities. We have not opened any new sections of the Cemetery for burial activity in 2020, but ground and records investigations are continuing to ascertain space for future use as part of working towards a new strategic plan.

FINANCIAL REVIEW

Review of the financial year

The financial activities of the charity resulted in a net movement in the unrestricted funds of -£331525 (2019 £129044) of which £34430 (2019 £30910) was allocated to the designated Foundation Fund in respect of the sale of burial plots, -£35435 in respect of unrealised gains and losses on investment assets (2019 £65840), and £351004 (2019 £20024) was allocated to the restricted Re-building Reserve, leaving a net surplus of £19479 (2019 £12270) to be added to the unrestricted general fund. Operating income was 12.8% above our budget and the net level of the cemetery's financial activity in 2020 was better than anticipated in the business plan. In 2020 there were a total of 98 (2019 84) interments. The grave maintenance scheme generated income of £33592 (2019 £32810). Our long-term stock market investments lost value during the year and produced less investment income, a common experience for charities during 2020.

FINANCIAL REVIEW

Investment policy and objectives

The objective of the investment policy is to gradually increase the proportion of the charity's liquid assets put into stock market funds held for the long term to produce income to assist current operations and provide a significant fund to draw on in future years when the cemetery's total annual income is anticipated to reduce. The total so invested should eventually reflect the value of the Foundation Fund described above. The Trust uses low to medium risk funds such as those currently held in the CCLA Charities Fixed Interest Fund and the M&G Equities Investment Fund for Charities. Other retained surplus funds arising from the activities of the charity are held in interest-paying deposit accounts offered by banks and other finance houses, and that interest is credited to the general fund. Unrealised gains and losses are annually adjusted through a designated fund, realised gains and losses are taken to the general fund.

Reserves policy

The charity has a long-held policy to allocate the income gained from the sale of the grave plots each year to a designated fund, now known as the Foundation Fund, the purpose of which is to provide an adequate income from capital for the maintenance of the cemetery in perpetuity once the sale of grave plots and the provision of burial services is no longer viable. Donations and bequests are treated as restricted funds if they are given for a stated specific purpose, otherwise they are included in the unrestricted general fund unless the trustees decide on a particular use for any part of such funds, which will then be treated as a designated fund. Other net income surpluses or deficits arising from current cemetery operations are held in the unrestricted general fund to support future activity.

FUTURE DEVELOPMENTS

Software Development

The charity has continued the process of developing its cemetery management database in order to ensure greater security of data and provide a more efficient and cost effective service. The system is based on commercial software, for maintenance robustness, with specialist development for access.

Cemetery Business Plan 2015-2020

The charity's current five-year plan was adopted by the trustees in 2015. This plan is monitored by the trustees and forms the framework for the annual budget and future strategic developments. The creation of a new plan, which is intended to include major enhancements to the cemetery landscape and facilities, was started in 2020 to assess the cemetery's prospects and identify any changed objectives for the follow-on years, work is still in progress on this.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated charity and is governed by a declaration of trust made on 15 March 1999.

Recruitment and appointment of new trustees

Trustees are recruited from the local population and appointed after consultation with current trustees.

Management and Governance Arrangements

The trustees meet formally at least ten times in the year. Business covered at these meetings includes formulation of policy, strategy and operational matters relating to the work of the charity involving the upkeep and running of the cemetery. The latter includes interments, grave maintenance, conservation of the buildings and grounds and the promotion of cultural events and educational facilities.

Public Benefit

Trustees have considered guidance on public benefit produced by the Charity Commission on the basis of the 2011 Charities Act and believe the trust's aims and objectives and the activities undertaken, which are outlined above, further the trust's charitable purposes for the public benefit.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

During 2006 the trustees adopted a revised Health and Safety policy, which included risk management and recording. The full implementation of the revised policy was commenced in 2007 and is continuously under review.

Report of the Trustees
for the Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
1075408

Principal address
The Gatehouse
Cemetery Road
York
North Yorkshire
YO10 5AJ

Trustees
Dr R G Keesing
R F Jenkinson
A L Johnson
J C Hildyard
M J Ayres
M Vevers
M H Burns

Independent Examiner
A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
YORK
North Yorkshire
YO30 4XG

Bankers
Lloyds TSB
Pavement
YORK

Approved by order of the board of trustees on 26 October 2021 and signed on its behalf by:

Dr R G Keesing - Trustee

Independent Examiner's Report to the Trustees of York Cemetery Trust

Independent examiner's report to the trustees of York Cemetery Trust
I report to the charity trustees on my examination of the accounts of York Cemetery Trust (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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 Trust 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.

A E W Botting FCA
ICAEW
BOTTING & CO LIMITED
Chartered Accountants
8 Clifton Moor Business Village
James Nicolson Link
YORK
North Yorkshire
YO30 4XG

26 October 2021

York Cemetery Trust

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		2,560	43,300	45,860	82,498
Charitable activities					
Cemetery activities		180,053	(460)	179,593	151,367
Other trading activities	2	1,048	-	1,048	991
Investment income	3	36,079	-	36,079	43,412
Total		219,740	42,840	262,580	278,268
EXPENDITURE ON					
Raising funds		642	-	642	711
Charitable activities					
Cemetery operating costs		162,078	44,089	206,167	149,449
Other		2,106	-	2,106	2,318
Total		164,826	44,089	208,915	152,478
Net gains/(losses) on investments		(35,435)	-	(35,435)	65,840
NET INCOME/(EXPENDITURE)		19,479	(1,249)	18,230	191,630
Transfers between funds	12	(351,004)	351,004	-	-
Net movement in funds		(331,525)	349,755	18,230	191,630
RECONCILIATION OF FUNDS					
Total funds brought forward		1,238,716	565,135	1,803,851	1,612,221
TOTAL FUNDS CARRIED FORWARD		907,191	914,890	1,822,081	1,803,851

The notes form part of these financial statements

Balance Sheet
31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	31.12.20 Total funds £	31.12.19 Total funds £
FIXED ASSETS					
Tangible assets	8	41,486	820,770	862,256	516,562
Investments	9	605,607	-	605,607	586,042
		647,093	820,770	1,467,863	1,102,604
CURRENT ASSETS					
Debtors	10	1,912	-	1,912	-
Prepayments and accrued income		237	-	237	145
Cash at bank and in hand		268,239	94,120	362,359	708,805
		270,388	94,120	364,508	708,950
CREDITORS					
Amounts falling due within one year	11	(10,290)	-	(10,290)	(7,703)
NET CURRENT ASSETS		260,098	94,120	354,218	701,247
TOTAL ASSETS LESS CURRENT LIABILITIES		907,191	914,890	1,822,081	1,803,851
NET ASSETS		907,191	914,890	1,822,081	1,803,851
FUNDS	12				
Unrestricted funds				907,191	1,238,716
Restricted funds				914,890	565,135
TOTAL FUNDS				1,822,081	1,803,851

The financial statements were approved by the Board of Trustees and authorised for issue on 26 October 2021 and were signed on its behalf by:

R G Keesing - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Freehold property	- not provided
Improvements to property	- not provided
Plant and machinery	- 20% on cost, 10% on cost and 5% on cost

Only assets costing more than £250 are capitalised. No depreciation is provided on freehold property as the trustees consider the market value to be in excess of book value.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Flower Sales	1,048	991

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Rents received	10,627	12,719
Other fixed asset invest - FII	23,195	26,492
Deposit account interest	2,257	4,201
	36,079	43,412

4. SUPPORT COSTS

	Human resources	Governance costs	Totals
	£	£	£
Cemetery operating costs	505	2,837	3,342

Support costs, included in the above, are as follows:

Governance costs

	31.12.20 Cemetery operating costs	31.12.19 Total activities
	£	£
Independent examiners fee	1,440	1,376
Payroll services	1,397	1,295
	2,837	2,671

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

continued...

6. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	103,650	96,743
Social security costs	4,436	4,524
Other pension costs	4,806	4,024
	112,892	105,291

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Outdoor staff	3	3
Office staff	2	2
	5	5

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,024	60,474	82,498
Charitable activities			
Cemetery activities	151,025	342	151,367
Other trading activities	991	-	991
Investment income	43,412	-	43,412
Total	217,452	60,816	278,268
EXPENDITURE ON			
Raising funds	711	-	711
Charitable activities			
Cemetery operating costs	148,249	1,200	149,449
Other	2,318	-	2,318
Total	151,278	1,200	152,478
Net gains on investments	65,840	-	65,840
NET INCOME	132,014	59,616	191,630
Transfers between funds	(23,076)	23,076	-
Net movement in funds	108,938	82,692	191,630
RECONCILIATION OF FUNDS			
Total funds brought forward	1,129,778	482,443	1,612,221

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	1,238,716	565,135	1,803,851

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2020	383,619	86,147	99,653	569,419
Additions	-	351,004	3,605	354,609
Disposals	-	-	(1,057)	(1,057)
At 31 December 2020	383,619	437,151	102,201	922,971
DEPRECIATION				
At 1 January 2020	-	-	52,857	52,857
Charge for year	-	-	8,915	8,915
Eliminated on disposal	-	-	(1,057)	(1,057)
At 31 December 2020	-	-	60,715	60,715
NET BOOK VALUE				
At 31 December 2020	383,619	437,151	41,486	862,256
At 31 December 2019	383,619	86,147	46,796	516,562

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2020	586,042
Additions	55,000
Revaluations	(35,435)
At 31 December 2020	605,607
NET BOOK VALUE	
At 31 December 2020	605,607
At 31 December 2019	586,042

There were no investment assets outside the UK.

continued...

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other debtors	1,912	-

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Taxation and social security	4,122	3,927
Other creditors	6,168	3,776
	10,290	7,703

12. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
	£	£	£	£
Unrestricted funds				
General fund	180,617	20,484	-	201,101
Unrestricted designated	1,058,099	(1,005)	(351,004)	706,090
	1,238,716	19,479	(351,004)	907,191
Restricted funds				
Restricted	565,135	(1,249)	351,004	914,890
TOTAL FUNDS	1,803,851	18,230	-	1,822,081

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	185,310	(164,826)	-	20,484
Unrestricted designated	34,430	-	(35,435)	(1,005)
	219,740	(164,826)	(35,435)	19,479
Restricted funds				
Restricted	42,840	(44,089)	-	(1,249)
TOTAL FUNDS	262,580	(208,915)	(35,435)	18,230

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	168,345	12,272	-	180,617
Unrestricted designated	961,433	119,742	(23,076)	1,058,099
	1,129,778	132,014	(23,076)	1,238,716
Restricted funds				
Restricted	482,443	59,616	23,076	565,135
TOTAL FUNDS	1,612,221	191,630	-	1,803,851

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	163,550	(151,278)	-	12,272
Unrestricted designated	53,902	-	65,840	119,742
	217,452	(151,278)	65,840	132,014
Restricted funds				
Restricted	60,816	(1,200)	-	59,616
TOTAL FUNDS	278,268	(152,478)	65,840	191,630

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	168,345	32,756	-	201,101
Unrestricted designated	961,433	118,737	(374,080)	706,090
	1,129,778	151,493	(374,080)	907,191
Restricted funds				
Restricted	482,443	58,367	374,080	914,890
TOTAL FUNDS	1,612,221	209,860	-	1,822,081

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	348,860	(316,104)	-	32,756
Unrestricted designated	88,332	-	30,405	118,737
	437,192	(316,104)	30,405	151,493
Restricted funds				
Restricted	103,656	(45,289)	-	58,367
TOTAL FUNDS	540,848	(361,393)	30,405	209,860

The Unrestricted Funds of the charity may be applied for any charitable purpose at the discretion of the trustees. The Restricted Funds of the charity may only be applied by the trustees in accordance with the terms of the original grants or donations. This fund consists of the Building Grants Received Fund £845033 which is represented by land and buildings, a Grass Cutting Scheme Fund £2691, a Grounds Development Fund £7167(expenditure in the year £788) which are represented by monies held in a deposit account and improvements to property.

Transfers between funds

£351003 was transferred to the Restrictive Fund from the Unrestricted General Fund being the expenditure on the Visitor Centre.

13. CAPITAL COMMITMENTS

	31.12.20 £	31.12.19 £
Contracted but not provided for in the financial statements	40,000	360,900

14. RELATED PARTY DISCLOSURES

There were no other related party transactions for the year ended 31 December 2020

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	45,860	82,498
Other trading activities		
Flower Sales	1,048	991
Investment income		
Rents received	10,627	12,719
Other fixed asset invest - FII	23,195	26,492
Deposit account interest	2,257	4,201
	36,079	43,412
Charitable activities		
Grass cutting scheme	33,132	33,153
Cemetery fees	110,095	80,974
Miscellaneous	1,130	3,360
Sale of grave plots	34,430	33,880
Covid Job Retension Scheme	806	-
	179,593	151,367
Total incoming resources	262,580	278,268
EXPENDITURE		
Other trading activities		
Purchases	642	711
Charitable activities		
Wages	103,650	96,743
Social security	4,436	4,524
Pensions	4,806	4,024
Insurance	4,678	4,528
Light and heat	7,832	6,263
Telephone	916	784
Sundries	7,852	9,565
Contract grave digging	4,104	2,756
Maintenance of equipment and buildings	55,636	7,604
Plant and machinery	6,171	6,702
Fixtures and fittings	1,966	1,947
Computer equipment	778	700
	202,825	146,140
Other		
Rented property expenses	2,106	2,318

Detailed Statement of Financial Activities
for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
Support costs		
Human resources		
Volunteers support costs	505	638
Governance costs		
Independent examiners fee	1,440	1,376
Payroll services	1,397	1,295
	2,837	2,671
Total resources expended	208,915	152,478
Net income before gains and losses	53,665	125,790
Realised recognised gains and losses		
Unrealised gains/(losses) on fixed asset investments	(35,435)	65,840
Net income	18,230	191,630

This page does not form part of the statutory financial statements