THE SHEFFIELD GENERAL CEMETERY TRUST

England & Wales · Charity number 1103158

Details

Status	Registered
Legal form	Charitable company
Company number	04997593
Registered	2004-04-13
Register	View on the Charity Commission register

Contact

Address	The Gate House Sheffield General Cemetery Cemetery Avenue Sheffield S11 8NT
Phone	0114 268 3486
Email	sgct@gencem.org
Website	www.gencem.org

Activities

Objects: To develop for the long term benefit of the public as an environmental historical and educational amenity, the conservation of the General Cemetery, Sharrow AND ITS ENVIRONS, its monuments and buildings and its wildlife and the natural beauty of its setting.

Activities: To conserve, develop and secure for the long term benefit of the public the long-closed 13 acre Grade II* Sheffield General Cemetery, Sharrow, including its buildings, burial grounds, monuments, structures, natural habitats as an environmental, historical and educational amenity

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SOUTH YORKSHIRE
- Barnsley
- Derbyshire
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£154,749	£161,233	-	-
2024-03-31	£205,932	£161,444	-	-
2023-03-31	£106,877	£105,920	-	-
2022-03-31	£70,112	£75,058	-	-
2021-03-31	£84,874	£60,339	-	-

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Trustees

Name	Role	Appointed
Catherine Jane Evans		2018-07-31
David Hunt		2021-01-01
Dr John David Howard		2026-01-13
Duncan Peter Mosley		2024-11-30
Elliot Anthony Crossley		2025-09-02
Emelie Anekwu		2026-06-16
Jonathan Edward Clark		2023-03-01
Paul Vandrill		2025-08-13
Richard Selby Foster		2017-03-16
Ruth Elizabeth Willis		2025-09-02

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THE SHEFFIELD GENERAL CEMETERY TRUST

England & Wales - Charity number 1103158

Accounts

Registered Charity Number: 1103158

Company number: 04997593

The Sheffield General Cemetery Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2025

The Sheffield General Cemetery Trust

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The Sheffield General Cemetery Trust

Legal and administrative information
for the year ended 31 March 2025

Directors

Richard Foster	
Catie Evans	
Hilary McAra	
David Hunt (Chair)	
Jonathan Clark	
Mark Riddington	Resigned 31 July 2025
Jonathan McMahon (Finance)	Resigned 31 July 2025
Duncan Mosley	Appointed 30 November 2024
Paul Vandrill (Finance)	Appointed 13 August 2025
Ruth Willis	Appointed 2 September 2025
Elliott Crossley	Appointed 2 September 2025

Registered office
The Gate House
Sheffield General Cemetery
Cemetery Avenue
Sheffield
S11 8NT

Company Number
04997593

Charity number
1103158

Accountants
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

The Sheffield General Cemetery Trust

Trustees' annual report
For the year ended 31 March 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Objectives and Activities

The company's Objectives are to promote for the benefit of the public, as an environmental, historical and educational amenity, the conservation of the General Cemetery Heritage Park, Sharrow, and to conserve its monuments, buildings, wildlife and the natural beauty of their setting.

Sheffield General Cemetery opened in 1836 'at some distance in the countryside' in a 'remote and undisturbed' location – just 1 mile from Sheffield city centre. It became established as the principal burial ground in Victorian Sheffield containing the graves of 87,000 people. The site today is a Grade II* listed historic landscape which is one of only 2 of this historic significance in Sheffield, and one of only five in South Yorkshire. It is a Conservation Area, Local Nature Reserve, Local Wildlife Area and Area of Natural History Interest. One of the earliest commercial cemeteries in Britain, it contains the largest collection of listed buildings and monuments in Sheffield, ten in total including Grade II listed catacombs, an Anglican Chapel, with the Gatehouse, Nonconformist Chapel and the Egyptian Gateway each listed at Grade II*. There is the largest single grave plot in the country – a common grave in which 85 bodies were interred. It is also home to many important figures in Sheffield history such as Mark Firth the steel manufacturer and philanthropist, the Cole brothers retailers, George Bassett the confectioner and Samuel Holberry, the Chartist.

The Friends of the General Cemetery was formed in 1989 by a handful of residents to save the closed cemetery after years of abandonment and dereliction. Since then, this volunteer-led organisation has grown and in 2003 the Friends became the Sheffield General Cemetery Trust (SGCT). SGCT carries out many activities within the Cemetery including:

- Conservation work to maintain and enhance the Grade II* listed Gatehouse and Samuel Worth Chapel
- Conservation and environmental work on the historic landscape of the Cemetery
- Historical research of the Cemetery and its occupants, leading to educational tours, exhibitions and both paper and digital storytelling.
- Community and fundraising activities which bring thousands of people to the Cemetery and the Samuel Worth Chapel.

SGCT leases, to 2096, from Sheffield City Council, 2 Grade II* listed buildings in the Cemetery grounds; the company funded and managed the restoration and conservation of both buildings which had been left unused and derelict for decades.

- The Samuel Worth Chapel was restored in 2015 and operates as a venue for community exhibitions and performances, for fundraising events for the Trust, and is available for private hire for weddings, parties, and similar celebrations.

- The Gatehouse was restored in 2004. It provides office and storage accommodation for the Trust and its equipment and archives and includes a small flat which since October 2021 has been successfully available as a short-term holiday let.

A trading subsidiary, Samuel Worth Chapel Ltd (company number 15566107) was set up to operate various events and private hires of the Samuel Worth Chapel from 1 April 2024.

Whilst planning their activities the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and Performance

SGCT continues to conserve and enhance the historic General Cemetery heritage park to promote its use and understanding by visitors whilst conserving the diversity of its natural and built environment for the 250,000 visitors who pass through each year. The year to March 2025 saw further progress and developments across the organisation, accompanied by various challenges. Key developments included:

- Volunteer numbers grew by c15% in the year to over 110. Over 12,000 volunteer hours (8 full time equivalent people) were worked over the year, worth over £240,000 based on the National Lottery Heritage Fund's standard value for volunteer hours, supported by 1.3 FTE of paid staff and 2 (0.6 FTE) of freelance contractors.
- The company and its trading subsidiary together raised and spent c£200,000 in the period, the vast majority of which was spent in Sheffield. So SGCT makes a contribution of well over £400,000 to its local communities.
- In late 2024, the team leaders and Trustees/Directors of SGCT considered the future aspirations of organisation following completion of Sheffield City Council's 4 year Parks for People restoration/conservation project (funded by the National Lottery Heritage and Community Funds). Each team then produced a plan for the 2 years to March 2027 which will be regularly reviewed and updated in the light of developments and opportunities and managed to continue to complement our strategy and our charitable objectives.
- During the year to March 2025, we were delighted that the Cemetery park was awarded both a Green Flag award, and a Gold Award by Yorkshire in Bloom. These are a recognition of the success of the Parks for People project and the great work of our Landscape Conservation Manager Sally Puddifoot and her volunteer teams who continue the role of custodians of the historic site, originally started by the Friends group back in 1989.
- A popular programme of family focused nature-themed activities was delivered, part funded by King Charles III Charitable Trust. Our 'Discover, Protect, Communicate' strategy - for biodiversity and the landscape - stepped up a gear with a breeding birds survey funded jointly by King Charles III Charitable Trust and our long term supporters the James Neill Trust Fund.
- The Sexton's Lodge holiday accommodation in the Gatehouse east lodge was refreshed by volunteers. Occupancy continues to be high and with regular usage our visitors make sure any minor maintenance issues are dealt with promptly. Perhaps due to the economic climate, we have seen fewer bookings of the Samuel Worth Chapel for weddings and similar celebrations: the team are looking at other more flexible hire options, although the cost of heating the chapel in colder months, together with the capacity limit of 60 people, are ongoing challenges.
- The burial research volunteer team continued to respond to information requests from members of the public whilst researching new themes for publications, exhibitions and guided and self-guided downloadable tours, with 2 projects being funded by National Lottery Heritage Fund and the Freshgate Trust Foundation. The monthly history tours remained popular, having recovered after the Parks for People project had caused them to be paused due to difficulty accessing parts of the Cemetery.

- Exceptional work by the events team, led by Andy Smith, resulted in over 130 activities in the year to March 2025 across SGCT and Samuel Worth Chapel Ltd, showcasing not only the Samuel Worth Chapel as a popular venue for activities and fundraising events, but also the wider General Cemetery park. Some 6,000 people attended these events.
- The marketing and communications team contributed strongly by increasing our social media presence, with our monthly 'What's On' email newsletter now having over 3,000 subscribers, an increase of over 150% on a year ago, whilst our social media sites have over 14,000 followers and c60,000 views per month.
- Nevertheless we remain constantly amazed by how many visitors are 'first timers' despite having lived locally for many years. In conjunction with the Parks and Countryside team at Sheffield City Council the Trustees are advocating for better representation and publicity for the General Cemetery – one of only two Grade II* listed Registered Parks and Gardens in Sheffield – both within SCC and in its communications with Sheffield residents.
- With no revenue grants available to SGCT, the company has to generate all the money that it spends on delivering its charitable activities. The incorporation in 2024 of Samuel Worth Chapel Ltd as a wholly owned subsidiary charitable trading company provides additional fundraising options and flexibility, albeit at the price of increased complexity and governance costs.
- In summer 2024 SGCT launched a Crowdfunder appeal backed by the Aviva Community Fund: £5,371 was donated by individual supporters over a six-week period, which was matched by Aviva with £5,396. We are very grateful to the Aviva Community Fund and to each person who contributed a donation.
- Towards the end of the year the company secured promises of funding of £37,750 towards the cost of repairs to the roof and stonework of the west lodge of the Gatehouse, of which £10,750 had been received into our bank at 31 March 2025. The balance of funding for this work is expected to be provided by a Repairs Grant from Historic England. The project is finally underway with an interim stage in conjunction with Historic England to identify the scope of works and finalise the costs. This will be followed by the main repair works to secure the building against the elements for the long term.
- Roof and stonework repairs at the Samuel Worth Chapel have been carried out since March 2025 at a cost of c£6,000 to deal with leaks. Old buildings take a lot of maintenance and the skills of our volunteers and specialist contractors are vital. Minor works were carried out by our buildings volunteers to improve facilities at Samuel Worth Chapel and in the Gatehouse, to benefit visitors and volunteers.
- The Directors would like to thank all our supporters – visitors to events, volunteers, staff, contractors. members and generous funders - for their contributions to the Trust. It is only with their ongoing assistance that we can continue to expand our charitable work and to continue as custodians to look after such a well-loved and well-used and unique community heritage and natural landscape asset.

Samuel Worth Chapel Ltd Activities

Following advice to the SGCT Trustees in late 2023 regarding non-Primary Purpose trading, Samuel Worth Chapel Ltd (SWC) was formed in March 2024 as a wholly owned subsidiary of SGCT. SWC took over from SGCT the hire to 3rd parties of the Samuel Worth Chapel, and holding of events which were not eligible as charitable fundraising events, thereby ensuring that despite growth in activities SGCT remained within its small trading exemptions.

All the taxable profits are gift aided to SGCT

Financial Review

SGCT has diverse income sources:

- Grants and donations, including gift-aided donation by Samuel Worth Chapel Ltd of its taxable profits.
- Fundraising events, mainly held at the Samuel Worth Chapel.
- Holiday lets of the Sexton's Lodge, and hire of the Chapel to local people for weddings etc
- The sale of books and other research output.
- Membership subscriptions.

For the year ended 31 March 2025, SGCT received income of £154,749 (2024 - £205,932) and recorded a deficit of £6,484 (2024 - £44,488). Part of SGCT's activities were transferred by summer 2024 to its new trading subsidiary Samuel Worth Chapel Ltd (SWC), which recorded sales of £54,017 and a pretax profit of £9,190 in the year to March 2025, which is distributable to SGCT as a charitable donation. (This donation will be recorded in SGCT's accounts for the year ending 31 March 2026). During the year SWC made a gift in kind to SGCT of £5,652 of refreshment stocks which SGCT sold at its own charitable fundraising events.

The total surplus of the group was £2,706.

The period from 1 April 2025 is proving to be challenging with grants, donations and sales of our books significantly below expectations and prior years. The trustees are developing ideas for fundraising activities to build sustainable new funding streams, but SGCT has cash in hand to cover a difficult year if necessary.

Reserves Policy

The trustees have determined a minimum target of £20,000 of free reserves to ensure funds are readily available for day-to-day operations and to cover any in-year fluctuations in income and expenditure.

The trustees also require additional free reserves of £40,000:

- to provide a cash reserves for each of our Grade II* listed buildings to cover unexpected maintenance and repairs
- to cover management, administration and support costs for around 3 months to enable the Trust to be wound down in an orderly manner if necessary

As such the total target for free reserves at 31 March 2025 was £60,000. The free reserves of SGCT at 31 March 2025 were £58,028 (2024 - £74,088). The free reserves of the group at 31 March 2025, including the charitable donation due from SWC of £9,190, were £67,218, which exceeds the target set. Given the increase in the level of activities by the company, and in the light of recent experience of necessary repairs for our buildings, the directors keep the Reserve Policy under review.

In January 2024, the trustees placed £25,000 (being the total of a donation and a legacy received in the 2022 and 2023 financial years) into a designated fund to fund a part time Volunteer Manager role until December 2025, amortised monthly. During 24/25 the Aviva Community Fund Crowdfunder was able to fund £10,767 of these costs, so this amount was released to a new fund (see below).

The trustees have designated reserves of £10,767 to be used if required against additional costs for repairs to the Gatehouse roof and stonework, where work is expected to be undertaken in 2026 .

Restricted funds (primarily grants received for specific purposes) at 31 March 2025 were £16,803. No restricted funds were in deficit.

Sound financial management - including improved planning, forecasting and monitoring - ensures that the charity's reserves are at a level where the Trustees are confident that necessary investment and maintenance can be undertaken and that the company has funds in hand to meet its ongoing commitments.

Future Plans

The company has set a break-even budget for the financial year 2025-26. This reflects the company's intent to protect its core charitable activities and meet its obligations to its employees, agents, and suppliers.

The nature of the physical estate requires SGCT to retain funds for the upkeep of buildings and landscape. The company's preference is to obtain third party funds to meet these obligations. As this may not always be possible, SGCT is mindful of the need to retain cash resources to deal with planned and unplanned maintenance obligations.

SGCT has not so far benefited from any large bequests or endowments and is therefore reliant on actions taken each year to generate funds to be spent that year. The trustees have been working at full capacity during and since the Council's Parks for People project, so we are delighted to welcome 3 new Trustees in Summer 2025, with another on our 3 month pathway to becoming a trustee. Together with recruitment of a new team leader for our funding team in August 2025, we now have an increased level of fundraising skills and will be working across the wider organisation to secure longer term and sustainable funding sources for the future.

SGCT continues to consider the potential to acquire and develop the derelict Grade II listed Anglican Chapel in the cemetery. The scale of this project is such that the costs would need to be fully funded through third party grants and donations, challenging in the current economic environment.

Another potential future project is to open up the vaults underneath the Samuel Worth Chapel for public access and interpretation. As SGCT owns this building, this project is under our control and easier to bring to fruition than the Anglican Chapel, although significant external funding would be required.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 17 December 2003 and registered as a charity on 13 April 2004. The company was established under a Memorandum and Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

The organisation is managed by a Board of Trustees. The appointment of trustees is governed by the governing document and the Board is authorised to fill vacancies arising through resignation or death of an existing trustee, or otherwise to strengthen the Board. Potential new trustees are invited to informal discussions with the existing trustees and in most cases will be offered a 3-month 'get to know us' period. They are given a copy of the Memorandum and Articles, a copy of the most recent Annual Report and Accounts, 'The Essential Trustee' (a Charity Commission publication) and 'The Role of the Trustee in the Charity' (an Institute of Directors publication). Management accounts and the latest budget are also shared. Trustees provide an annual update of their Related Parties to ensure any potential conflicts of interest are recognised and managed.

SWC is managed by a Board of 6 Directors, 2 of whom are wholly independent of SGCT.

The day-to-day operations are carried out by a small team of part time paid staff and freelance workers, and over 115 volunteers, with each area of operations being overseen by a nominated trustee.

Risk management

The trustees actively review the major risks which the company faces on a regular basis and believe that maintaining reserves at the levels outlined in this report is prudent, combined with an annual review of controls over key financial systems. The trustees have also examined other operational and business risks faced by the company and confirm that they have established systems to mitigate the significant risks.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions:

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

The trustees declare that they have approved the Trustees' annual report above on 14 October 2025.

Signed on behalf of the trustees:

David Hunt
Trustee

Independent examiner's report to the directors of The Sheffield General Cemetery Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

S Lightfoot

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

16 October 2025

The Sheffield General Cemetery Trust
Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Unrestricted funds £	Restricted funds £	Total 2024 £
Income from:							
Donations and legacies	**2**	11,855	1,951	13,806	32,308	1,186	33,494
Grants	**3**	1,500	28,513	30,013	10,000	18,105	28,105
Charitable activities	**4**	10,780	-	10,780	19,990	-	19,990
Activities to generate funds	**5**	97,994	-	97,994	122,243	-	122,243
Investments - bank interest		2,156	-	2,156	2,100	-	2,100
Total income		**124,285**	**30,464**	**154,749**	186,641	19,291	205,932
Expenditure on:							
Charitable activities	**6**	60,598	15,623	76,221	47,333	16,744	64,077
Activities to generate funds	**7**	81,799	3,213	85,012	96,845	522	97,367
Total expenditure		**142,397**	**18,836**	**161,233**	144,178	17,266	161,444
Net income/(expenditure)		**(18,112)**	**11,628**	**(6,484)**	42,463	2,025	44,488
Transfer between funds	**16**	-	-	-	1,930	(1,930)	-
Net movement in funds		**(18,112)**	**11,628**	**(6,484)**	44,393	95	44,488
Total funds brought forward		96,260	5,175	101,435	51,867	5,080	56,947
Total funds carried forward		**78,148**	**16,803**	**94,951**	96,260	5,175	101,435

The Sheffield General Cemetery Trust
Balance sheet
As at 31 March 2025

	Notes	Total 2025 £	Total 2024 £
Fixed assets			
Investments	**11**	1	-
Current assets			
Debtors	**12**	3,990	2,685
Stock	**13**	5,580	8,871
Cash at bank and in hand		96,345	109,331
Total current assets		105,915	120,887
Creditors: amounts falling due within one year	**14**	(10,965)	(19,452)
Net current assets		94,950	101,435
Total assets less current liabilities		94,951	101,435
Creditors: amounts falling due after more than one year		-	-
Total net assets		**94,951**	101,435
Funds of the Charity			
General funds		58,029	74,088
Designated funds		20,119	22,172
Total unrestricted funds	**15**	78,148	96,260
Restricted funds	**16**	16,803	5,175
Total funds	**17**	**94,951**	**101,435**

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board on 14 October 2025.

Signed on behalf of the board by:

David Hunt
Trustee

The Sheffield General Cemetery Trust
Notes to the accounts
For the year ended 31 March 2025

1 Accounting Policies

a General

The Sheffield General Cemetery Trustis a charitable company in the United Kingdom limited by guarantee and has no share capital. In the event that the charity is wound up the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

b Exemption from preparing group accounts

The company has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Event income is included in the year in which the service took place.

d Donated goods

Donated goods are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably

e Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

g Tangible fixed assets

All items of capital expenditure below £1,500 are written off as incurred.

1 Accounting Policies (continued)

h Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

i Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

j Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

k Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

l Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

m Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

n Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	Unrestricted fund	**Restricted funds**	**Total 2025**	Unrestricted fund	Restricted funds	Total 2024
	£	**£**	**£**	£	£	£
Donations	6,203	1,951	8,154	32,308	1,186	33,494
Donations in kind	5,652	-	5,652	-	-	-
	11,855	**1,951**	**13,806**	32,308	1,186	33,494

3 Income from grants

	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
The Brelms Trust CIO	-	-	-	3,000	-	3,000
Co-op Local Community fund	-	-	-	-	2,885	2,885
The Company of Cutlers in Hallamshire	-	1,000	1,000	-	1,000	1,000
The Freshgate Trust	-	-	-	2,000	-	2,000
Garfield Weston Foundation	-	-	-	5,000	-	5,000
The James Neill Trust Fund	-	1,250	1,250	-	1,000	1,000
The National Lottery Heritage Fund	-	-	-	-	8,715	8,715
King Charles III Charitable Fund	-	2,000	2,000	-	2,000	2,000
Sheffield Hallam University	-	-	-	-	2,505	2,505
AVIVA community fund (including donations)	-	10,767	10,767	-	-	-
Gripple	-	750	750	-	-	-
The Grocers' Charity	-	5,000	5,000	-	-	-
JG Graves Charitable Trust	-	5,000	5,000	-	-	-
The Freshgate Trust Foundation	-	2,000	2,000	-	-	-
Sheffield City Council	-	746	746	-	-	-
Sheffield Town Trust	1,500	-	1,500	-	-	-
	1,500	**28,513**	**30,013**	10,000	18,105	28,105

4 Income from charitable activities

	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Education & Research	3,430	-	3,430	7,689	-	7,689
Publications	5,889	-	5,889	10,631	-	10,631
Membership fees	1,461	-	1,461	1,670	-	1,670
	10,780	**-**	**10,780**	19,990	-	19,990

5 Income from activities to generate funds

	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Events & Bar	63,621	-	63,621	68,221	-	68,221
Samuel Worth Chapel hire	15,083	-	15,083	29,312	-	29,312
Sexton's Lodge rental	19,290	-	19,290	20,761	-	20,761
Other income (including office rental)	-	-	-	3,949	-	3,949
	97,994	**-**	**97,994**	122,243	-	122,243

6 Expenditure on charitable activities

	Note	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Salaries	9	30,512	10,466	40,978	27,745	2,528	30,273
Education and research events, publication cost		5,458	2,022	7,480	424	4,211	4,635
Publication costs		-	-	-	973	6,057	7,030
Grounds maintenance		231	1,538	1,769	410	2,782	3,192
Gatehouse maintenance costs		2,467	-	2,467	2,574	797	3,371
Gatehouse utility costs		2,263	-	2,263	2,282	-	2,282
Volunteer costs		629	696	1,325	681	369	1,050
Office costs		5,859	901	6,760	4,345	-	4,345
Insurance		737	-	737	467	-	467
Legal and professional fees		5,884	-	5,884	2,879	-	2,879
Independent examination fee	10	748	-	748	925	-	925
Other expenses		5,810	-	5,810	3,628	-	3,628
		60,598	**15,623**	**76,221**	47,333	16,744	64,077

7 Expenditure on activites for generating funds

	Unrestricted fund £	Restricted funds £	Total 2025 £	Unrestricted fund £	Restricted funds £	Total 2024 £
Bank charges - ticketing and card fees	3,764	-	3,764	3,951	68	4,019
Samuel Worth Chapel costs						
Marketing and events management	19,511	60	19,571	23,629	375	24,004
Events, bar and merchandise	35,435	3,153	38,588	43,933	79	44,012
Utility costs	6,635	-	6,635	5,575	-	5,575
Maintenance and running costs	6,471	-	6,471	11,734	-	11,734
Sexton Lodge rental costs						
Agent costs	7,257	-	7,257	6,009	-	6,009
Running costs	2,726	-	2,726	2,014	-	2,014
	81,799	**3,213**	**85,012**	96,845	522	97,367

8 Trustees remuneration, benefits and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: £nil). neither were they reimbursed expenses during the year (2024: £nil), in their role as trustees. No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

9 Staff Costs and Numbers

	2025 £	2024 £
Salaries	40,498	29,839
Employer's NI contributions	1,825	1,283
Employer's allowance	(1,825)	(1,283)
Employer's pension contribution	480	434
	40,978	30,273

9 Staff Costs and Numbers (continued)

No employee received emoluments of more than £60,000 (2024: nil). The average number of employees during the year was 3.0 (2024: 2.3).

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost chare represents contributions payable by the company to the fund.

10 Fees paid to the independent examiner's organisation

	2025	2024
	£	£
Independent examination fee	**748**	925
Other fees paid to the independent examiner's organisation:		
Accountancy services	-	250

11 Fixed asset investments

	2025	2024
	£	**£**
Shares in group undertakings	1	-

			Proportion of voting rights and shares held	
Undertaking	Company number	Class of share	2025	2024
Samuel Worth Chapel Limited	15566107	Ordinary	100%	n/a

The registered office is: The Gate House, Sheffield General Cemetery, Cemetery Avenue, Sheffield, England, S11 8NT

The company was incorporated on 16 March 2024 and started trading on 1 April 2024. The accounts are made up to 31 March 2025. The company operates the commercial events in Samual Worth Chapel and pays all its profits to the charity under the gift aid scheme.

At the year end taxable profits of £9,190 were distributable to the Charity, but no creditor has been provided in line with the SORP requirements. This amount will be paid to the Charity within 9 months of the year end.

The summary of the financial performance of the subsidiary alone is:

	2025
	£
Turnover and other operating income	54,376
Cost of sales and administration costs	(45,186)
Rent charged by the charity	-
Net profit	9,190
Amount gift aided to the charity in the financial year	-
Retained in subsidiary in the year	9,190

11 Fixed asset investments (continued)

The assets and liabilites of the subsidiary as at the year end were:

Due from the charity	308	
Other current assets	18,401	
Current assets		18,709
Other current liabilities	(9,518)	
Current liabilities		(9,518)
Aggregate capital and reserves at the year end		9,191

12 Debtors

	2025	2024
	£	£
Trade debtors	1,548	2,259
Prepayments	479	426
Other debtors	1,963	-
	3,990	2,685

13 Stock

	2025	2024
	£	£
Bar stock	-	906
Publications stock	5,580	7,965
	5,580	8,871

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	7,277	10,308
Accruals	748	1,865
Taxes and social security	274	1,979
Other creditors	95	132
Income and deposits in advance	2,263	5,168
Due to SWC	308	-
	10,965	19,452

15 Unrestricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Designated funds					
Volunteer Development Co-ordinator	22,172	-	(2,053)	(10,767)	9,352
Gatehouse roof	-	-	-	10,767	10,767
Total designated funds	22,172	-	(2,053)	-	20,119
General funds	74,088	124,285	(140,344)	-	58,029
Total unrestricted funds	**96,260**	**124,285**	**(142,397)**	**-**	**78,148**

Volunteer Development Co-ordinator
The trustees had raised and set aside sufficient funds to cover 2 years of a Volunteer Development co-ordinator (including the bequest from JM Olive of £5,000). Since other grants have now been secured towards this post, £10,767 has been released

Gatehouse roof
This designated fund has been aside towards the gatehouse roof project - various grants have been received and pledged, but the trustees have set aside these additional funds to allow for any overspend on budget.

Prior year comparison	*Brought forward £*	*Income £*	*Expenditure £*	*Transfers £*	*Carried forward £*
Volunteer Development Co-ordinator	*5,000*	*20,000*	*(2,828)*	*-*	*22,172*
Total designated funds	*5,000*	*20,000*	*(2,828)*	*-*	*22,172*
General funds	*46,867*	*166,641*	*(141,350)*	*1,930*	*74,088*
	51,867	*186,641*	*(144,178)*	*1,930*	*96,260*

16 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Volunteer support costs: Nancy Greenwood Bequest	2,079	-	(849)	-	1,230
Memorial Garden landscaping and other refurbishing: The James Neill Trust Fund	1,000	-	(1,000)	-	-
Ecology project: The James Neill Trust Fund	-	1,250	(222)	-	1,028
Memorial Garden landscaping: Co-op Local Community fund	231	-	(231)	-	-
Sheffield Flood Exhibition: The National Lottery Heritage	747	-	(747)	-	-
PA system for Chapel venue	1,118	1,951	(3,069)	-	-
Volunteer management: The Company of Cutlers in Hallamshire	-	1,000	(1,000)	-	-
Volunteer support costs: Aviva Community Fund	-	10,767	(8,972)	-	1,795
Spreading the Nature Bug: King Charles III Charitable Fund	-	2,000	(2,000)	-	-
"The Demon Drink" project: Freshgate	-	2,000	-	-	2,000
Ecology interpretation lectern: SCC Ward pot	-	746	(746)	-	-
Gatehouse roof: Various	-	10,750	-	-	10,750
	5,175	**30,464**	**(18,836)**	**-**	**16,803**

16 Restricted funds (continued)

Gatehouse roof: Various

Funding provided by: Further funding has been applied for (and granted) during 25/26.
Gripple Grant
The Grocers' Charity
JG Graves Charitable Trust

Prior year comparison	*Brought forward £*	*Income £*	*Expenditure £*	*Transfers £*	*Carried forward £*
Volunteer support costs: Nancy Greenwood Bequest	*3,245*	*-*	*(1,166)*	*-*	*2,079*
Grounds storage: The James Neill Trust Fund	*885*	*-*	*(885)*	*-*	*-*
Memorial Garden landscaping and other refurbishing: The James Neill Trust Fund	*-*	*1,000*	*-*	*-*	*1,000*
Memorial Garden landscaping: Co-op Local Community fund	*-*	*2,885*	*(2,654)*	*-*	*231*
Visitor guides and display: JG Graves Charitable Trust	*600*	*-*	*(600)*	*-*	*-*
Publications: Jeremy Firkins	*350*	*-*	*(350)*	*-*	*-*
"Then and Now" book publication: The National Lottery Heritage Fund	*-*	*3,900*	*(3,900)*	*-*	*-*
Sheffield Flood Exhibition: The National Lottery Heritage Fund	*-*	*4,815*	*(2,943)*	*(1,125)*	*747*
Spreading the Nature Bug: King Charles III Charitable Fund	*-*	*2,000*	*(2,000)*	*-*	*-*
Radicals Exhibition: Sheffield Hallam University	*-*	*2,505*	*(1,700)*	*(805)*	*-*
Volunteer management and support: The Company of Cutlers in Hallamshire	*-*	*1,000*	*(1,000)*	*-*	*-*
PA system for Chapel venue	*-*	*1,186*	*(68)*	*-*	*1,118*
	5,080	*19,291*	*(17,266)*	*(1,930)*	*5,175*

17 Analysis of net assets by fund

	General Funds £	**Designated Funds £**	**Restricted Funds £**	**2025 Total £**
Fixed asset investments	1	-	-	1
Current assets	68,993	20,119	16,803	105,915
Current liabilities	(10,965)	-	-	(10,965)
	58,029	**20,119**	**16,803**	**94,951**

Prior year comparison	*General Funds £*	*Designated Funds £*	*Restricted Funds £*	*2024 Total £*
Current assets	*93,540*	*22,172*	*5,175*	*120,887*
Current liabilities	*(19,452)*	*-*	*-*	*(19,452)*
	74,088	*22,172*	*5,175*	*101,435*

18 Related party transactions

There were no related party transactions during the year.

19 Contingent liability

During the year ended 31 March 2005 support was gratefully received from the Architectural Heritage Fund in the form of a Refundable Project Development Grant of £10,440. The grant is potentially repayable (as an interest bearing loan) if the contemplated project to restore the Anglican Chapel is completed. It is the view of the Trustee that the grant will not become repayable in the foreseeable future. (If the grant were to become repayable, alternative funding would be in prospect).

Signable

Issuer	Seven Hills Accountants
Document generated	Thu, 16th Oct 2025 9:21:04 BST
Document fingerprint	f91481f738e8d6c2fa5f0dc519fab386

Parties involved with this document

Document processed	Party + Fingerprint
Mon, 20th Oct 2025 9:56:49 BST	Mr David Graham Hunt - Signer (00795c16e0205d04a7dcb679b28bd650)
Mon, 20th Oct 2025 10:52:00 BST	Sarah Lightfoot - Signer (2869f088d1231f57f75fced23793c2a1)

Audit history log

Date	Action
Thu, 16th Oct 2025 9:21:04 BST	Envelope generated with fingerprint db84071cd3f9a1f21b2e49599e57c78c (18.133.63.166)
Thu, 16th Oct 2025 9:21:04 BST	Document generated with fingerprint f91481f738e8d6c2fa5f0dc519fab386. (18.133.63.166)
Thu, 16th Oct 2025 9:21:04 BST	Document generated with fingerprint 18f798a0aada716a4efe15dd5fee479d. (18.133.63.166)
Thu, 16th Oct 2025 9:21:04 BST	Document generated with fingerprint b757ee6ed0e74d57626c8f9fd1b6046d. (18.133.63.166)
Thu, 16th Oct 2025 9:21:04 BST	Mr David Graham Hunt has been assigned to this envelope. (18.133.63.166)
Thu, 16th Oct 2025 9:21:04 BST	Sarah Lightfoot has been assigned to this envelope. (18.133.63.166)
Thu, 16th Oct 2025 9:21:21 BST	Envelope generated
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Mon, 20th Oct 2025 9:55:34 BST	Mr David Graham Hunt viewed the envelope (172.186.8.69)
Mon, 20th Oct 2025 9:56:49 BST	Mr David Graham Hunt signed the envelope (167.98.155.14)
Mon, 20th Oct 2025 9:56:49 BST	Sent the envelope to Sarah Lightfoot for signing (167.98.155.14)
Mon, 20th Oct 2025 9:56:50 BST	Document emailed to party email
Mon, 20th Oct 2025 10:38:11 BST	Sarah Lightfoot viewed the envelope (188.39.55.138)
Mon, 20th Oct 2025 10:52:00 BST	Sarah Lightfoot signed the envelope (188.39.55.138)
Mon, 20th Oct 2025 10:52:00 BST	This envelope has been signed by all parties (188.39.55.138)

THE SHEFFIELD GENERAL CEMETERY TRUST

England & Wales - Charity number 1103158

Accounts

Registered Charity Number: 1103158

Company number: 04997593

The Sheffield General Cemetery Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2024

The Sheffield General Cemetery Trust

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The Sheffield General Cemetery Trust

Legal and administrative information
for the year ended 31 March 2024

Directors

MS Clarke	Chair	Resigned 12 September 2023
R Foster		
Catie Evans		
Hilary McAra		
Jo Meredith		Resigned 18 November 2023
David Hunt		
John Boyle		Resigned 10 October 2023
Jonathan Clark		
Mark Riddington		
Jonathan McMahon		Appointed 31 July 2023

Registered office
The Gate House
Sheffield General Cemetery
Cemetery Avenue
Sheffield
S11 8NT

Company Number
04997593

Charity number
1103158

Accountants
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

The Sheffield General Cemetery Trust

Trustees' annual report
For the year ended 31 March 2024

The trustees are pleased to present their Trustees' annual report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Charitable Aims and objectives

The object of the Charity is to develop for the long term benefit of the public as an environmental historical and educational amenity, the conservation of the General Cemetery, Sharrow, its monuments and buildings and its wildlife and the natural beauty of their setting.

Sheffield General Cemetery opened in 1836 'at some distance in the countryside' in a 'remote and undisturbed' location. It became established as the principal burial ground in Victorian Sheffield containing the graves of 87,000 people. The site today is a Grade II* listed park, one of only 2 in Sheffield, and one of only five in South Yorkshire. It is a Conservation Area, Local Nature Reserve and Area of Natural History Interest. One of the earliest commercial cemeteries in Britain, it contains the largest collection of listed buildings and monuments in Sheffield, ten in total including Grade II listed catacombs and Anglican Chapel, with the Gatehouse, Nonconformist Chapel and the Egyptian Gateway, each listed at Grade II*. The Cemetery was closed for burial in the late 1970s. At this time Sheffield City Council took ownership of the site and removed many of the gravestones in the Anglican area to create more green space near to the city centre. The remains of those buried were not disturbed.

The Trust carries out educational tours and workshops; conservation work to maintain and enhance the Gatehouse and Nonconformist Chapel (now the Samuel Worth Chapel), monuments, the landscape and the paths; and historical research on the Cemetery and its occupants. The aim is to encourage everyone to enjoy this historic site by walking its paths, learning its history or simply enjoying a quiet, peaceful place.

The Trust leases from Sheffield City Council 2 Grade II* listed buildings in the Cemetery grounds; the charity funded and managed the restoration and conservation of both buildings which had been left unused derelict for decades.

- The Samuel Worth Chapel was restored in 2015 and operates as a venue for community exhibitions and performances, for fundraising events for the Trust, and is available for private hire for weddings, parties and similar celebrations which bring new people into the Cemetery and the historic Chapel.

- The Gatehouse was restored in 2004. It provides offices and storage accommodation for the Trust and its equipment and archives, and includes a small flat (The Sexton's Lodge) which has been available as a short term holiday let since October 2021 to contribute to the costs of pursuing the Trust's charitable aims.

Whilst planning their activities the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Activities and achievements

The company continues to conserve and enhance the cemetery heritage park to promote its use and understanding by visitors whilst conserving the diversity of its natural and built environment.

The year to March 2024 was unprecedented in terms of activities delivered by the Trust, and the amount of landscape work required after the contractors for the major infrastructure project - to conserve the Cemetery for the next 100 years - handed it back to Sheffield City Council in summer 2023 after 18 months of works.

Key achievements included:

- Volunteer numbers grew to almost 100, almost 50% up on March 2023, carrying out over 125 volunteer roles, and have continued to expand since the year end. Over 12000 volunteer hours were delivered over the year, worth over £240,000 based on the National Lottery Heritage Fund's standard value for volunteer hours.
- In January 2024 we were able to invest in a part time Volunteer Manager to recruit, train and organise our volunteers, thanks to the generosity of the late J M Olive and Sheffield-based GRI Group Ltd which provided funding to cover this role for 2 years.
- The landscape and gardening teams worked hard to successfully return the cemetery to its best after the challenges due to large parts of the site being inaccessible during infrastructure project works which lasted nearly 18 months. Since the year end their amazing efforts have been recognised by the award of a Green Flag and a Gold Award by Yorkshire in Bloom.
- A popular programme of family focused nature-themed activities was delivered, part funded by King Charles III Charitable Trust
- Some 1600 plants from Sheffield garden designer Ollie Pike's award winning garden from the Royal Horticultural Society's Tatton Park show were generously donated to the company by its sponsor The Bible Society. Over 2 days in August 2023 these were transported from Tatton and replanted in the Cemetery's Memorial Garden by volunteers in August 2003
- Thanks to funding from the National Lottery Heritage Fund, XXX new themed history books were published during the year, some launched with 'meet the author' sessions, and income from book sales was at a record high.
- The research volunteers continued to respond to burial information requests from members of the public whilst researching new themes for history books, exhibitions and guided – and downloadable self-guided tours. Our tour guide team was expanded, and a full programme of monthly tours reinstated.
- Our events team's hard work raised the profile of the company both locally and nationally, with over 10,000 followers on social media by the year end, plus articles in the press and on TV.
- Around 50 fundraising events were held by the company to generate funds to cover our running costs and maintain our 2 historic buildings. This was supplemented by grants of £28105 from 9 different grant-makers, mostly for specific projects delivered by our teams.
- The Sexton's Lodge holiday cottage in the Cemetery Gatehouse was let to around 80% occupancy providing a secure income for the company and ensuring that the building was kept well maintained
- 37 hires of the Samuel Worth Chapel for exhibitions and performances, community and private events and meetings

The Directors would like to thank all our volunteers, staff, contractors and generous funder for their support for the Trust – it is only with their ongoing assistance that we can continue to expand our charitable work and look after a well-loved and well-used community asset.

Financial review

The Company has diverse income sources:

- Grants and donations
- Fundraising events held at the Samuel Worth Chapel
- Holiday lets of the flat at the Gatehouse, known as the Sexton's Lodge
- The sale of books and other publications
- Membership subscriptions

For the year ending 31 March 2024 the company received income of £205,932 (2023 - £106,877) and recorded a surplus of £44,488 (2023 - £957).

Reserves policy

The trustees have determined a minimum target of £20,000 of reserves to ensure funds are readily available for day to day operations and to cover any in-year fluctuations in income and expenditure

The trustees also require additional free reserves of £30,000:

- to provide a cash reserves for each of our Grade II* listed buildings to cover unexpected maintenance and repairs
- to cover management, administration and support costs for around 3 months to enable the Trust to be wound down in an orderly manner if necessary

As such the total target for free reserves at 31 March 2024 was £50,000. The actual free reserves at 31 March 2024 were £74,088 (2023 - £46,867). Given the increase in the level of activities by the company, and in the light of recent experience of necessary repairs for our buildings, the directors are reviewing the Reserve Policy.

Sound financial management - including improved planning, forecasting and monitoring - ensures that the charity's reserves are at a level where the Trustees are confident that necessary investment and maintenance can be undertaken and that the company has funds in hand to meet its ongoing commitments.

In December 2023, the Directors set aside a designated fund of £25,000 to fund a new part-time Volunteer Manager role until December 2025. A bequest of £5,000 received in 2022/23, and a donation of £20,000 received in 2023/24, fund this designated fund. The designated fund balance at 31 March 2024 was £22,172.

Future Plans

The company has set a break-even budget for the financial year 2024-25. This reflects the company's intent to protect its core charitable activities and meet its obligations to its employees, agents, and suppliers.

The nature of the physical estate requires the company to retain funds for the upkeep of buildings and landscape. The company's preference is to obtain third party funds to meet these obligations. As this may not always be possible, the company is mindful of the need to retain cash resources to deal with planned and unplanned maintenance obligations.

The company has obtained professional advice regarding ongoing water ingress from the roof of the Gatehouse; partial replacement of the roof has been recommended which will cost over £100,000. Separately the company is considering the potential to acquire and develop the Grade II listed Anglican Chapel on the estate. The scale of this project is such that the costs would need to be fully funded through third party grants and donations.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 17 December 2003 and registered as a charity on 13 April 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The organisation is managed by a board of Trustees. The appointment of trustees is governed by the governing document and the Board is authorised to fill vacancies arising through resignation or death of an existing trustee, or otherwise to strengthen the Board. Potential new trustees are invited to informal discussions with the existing trustees and in most cases will be offered a 3-month 'get to know us' period. They are given a copy of the Memorandum and Articles, a copy of the most recent Annual Report and Accounts, 'The Essential Trustee' (a Charity Commission publication) and 'The Role of the Trustee in a Charity' (an Institute of Directors publication). Management accounts and the latest budget are also shared.

The day to day operations are carried out by a small team of paid staff and freelance workers, and almost 100 volunteers, with each area of operations being overseen by a nominated trustee.

A wholly owed trading subsidiary, Samuel Worth Chapel Limited (SWC) (company number 15566107), was set up on 16 March 2024 to enable The Sheffield General Cemetery Trust (SGCT) to continue a growing programme of activities which raise revenue for the benefit of SGCT whilst, at the same time, remaining compliant with Charity Commission requirements on trading. Trading activities will commence in this company from 1 April 2024.

Risk management

The trustees actively review the major risks which the company faces on a regular basis and believe that maintaining reserves at the levels outlined in this report is prudent, combined with an annual review of controls over key financial systems. The trustees have also examined other operational and business risks faced by the company and confirm that they have established systems to mitigate the significant risks.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Small company provisions:

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

The directors declare that they have approved the Trustees' annual report above on 15 October 2024

Signed on behalf of the directors:

Print name: DAVID HUNT
Trustee

Independent examiner's report to the directors of The Sheffield General Cemetery Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed: J Lightfoot

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 4 November 2024

The Sheffield General Cemetery Trust
Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Unrestricted funds £	Restricted funds £	Total 2023 £
Income from:							
Donations and legacies	2	32,308	1,186	33,494	11,820	350	12,170
Grants	3	10,000	18,105	28,105	12,000	10,890	22,890
Charitable activities	4	19,990	-	19,990	10,731	-	10,731
Activities to generate funds	5	122,243	-	122,243	60,975	-	60,975
Investments - bank interest		2,100	-	2,100	111	-	111
Total income		**186,641**	**19,291**	**205,932**	95,637	11,240	106,877
Expenditure on:							
Charitable activities	6	47,333	16,744	64,077	48,049	4,050	52,099
Activities to generate funds	7	96,845	522	97,367	53,821	-	53,821
Total expenditure		**144,178**	**17,266**	**161,444**	101,870	4,050	105,920
Net income/(expenditure)		**42,463**	**2,025**	**44,488**	(6,233)	7,190	957
Transfer between funds	15	1,930	(1,930)	-	6,462	(6,462)	-
Net movement in funds		**44,393**	**95**	**44,488**	229	728	957
Total funds brought forward		51,867	5,080	56,947	51,638	4,352	55,990
Total funds carried forward		**96,260**	**5,175**	**101,435**	51,867	5,080	56,947

The Sheffield General Cemetery Trust
Balance sheet
As at 31 March 2024

	Notes	Total 2024 £	Total 2023 £
Current assets			
Debtors	11	2,685	4,904
Stock	12	8,871	8,826
Cash at bank and in hand		109,331	60,661
Total current assets		120,887	74,391
Creditors: amounts falling due within one year	13	(19,452)	(17,444)
Net current assets		101,435	56,947
Total assets less current liabilities		101,435	56,947
Creditors: amounts falling due after more than one year		-	-
Total net assets		**101,435**	56,947
Funds of the Charity			
General funds		74,088	46,867
Designated funds	14	22,172	5,000
Total unrestricted funds		96,260	51,867
Restricted funds	15	5,175	5,080
Total funds	16	**101,435**	**56,947**

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board on 15 October 2024 and signed on behalf of the board by:

Print name: DAVID HUNT
Trustee

1 Accounting Policies

a General

The Sheffield General Cemetery Trustis a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

b Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Contract income is included in the year in which the service took place.

The value of donated goods are recognised only on sale as the trustees consider that the costs of valuation outweigh the benefit to users of the accounts and the charity of this information.

c Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

d Tangible fixed assets

All items of capital expenditure below £1,500 are written off as incurred.

e Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

f Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1 Accounting Policies (continued)

g Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

h Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

i Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

j Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

k Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

	Unrestricted fund £	Restricted funds £	Total 2024 £	Unrestricted fund £	Restricted funds £	Total 2023 £
Donations	32,308	1,186	33,494	6,820	350	7,170
JM Olive Bequest	-	-	-	5,000	-	5,000
	32,308	**1,186**	**33,494**	11,820	350	12,170

3 Income from grants

	Unrestricted fund £	Restricted funds £	Total 2024 £	Unrestricted fund £	Restricted funds £	Total 2023 £
The Brelms Trust CIO	3,000	-	3,000	4,000	-	4,000
Co-op Local Community fund	-	2,885	2,885	-	-	-
The Company of Cutlers in Hallamshire	-	1,000	1,000	-	-	-
The Freshgate Trust	2,000	-	2,000	3,000	-	3,000
Garfield Weston Foundation	5,000	-	5,000	-	-	-
The James Neill Trust Fund	-	1,000	1,000	-	1,000	1,000
The National Lottery Heritage Fund	-	8,715	8,715	-	6,290	6,290
The Prince of Wales's Charitable Fund	-	2,000	2,000	-	-	-
Sheffield Hallam University	-	2,505	2,505	-	-	-
Benefact Trust	-	-	-	1,000	-	1,000
JG Graves Charitable Trust	-	-	-	2,000	600	2,600
Open Gate Trust	-	-	-	-	3,000	3,000
Sheffield Town Trust	-	-	-	2,000	-	2,000
	10,000	18,105	28,105	12,000	10,890	22,890

4 Income from charitable activities

	Unrestricted fund £	Restricted funds £	Total 2024 £	Unrestricted fund £	Restricted funds £	Total 2023 £
Education & Research	7,689	-	7,689	4,941	-	4,941
Publications	10,631	-	10,631	4,570	-	4,570
Membership fees	1,670	-	1,670	1,220	-	1,220
	19,990	-	19,990	10,731	-	10,731

5 Income from activities to generate funds

	Unrestricted fund £	Restricted funds £	Total 2024 £	Unrestricted fund £	Restricted funds £	Total 2023 £
Events & Bar	68,221	-	68,221	15,760	-	15,760
Samuel Worth Chapel hire	29,312	-	29,312	25,170	-	25,170
Sexton's Lodge rental	20,761	-	20,761	17,394	-	17,394
Other income (including office rental)	3,949	-	3,949	2,651	-	2,651
	122,243	-	122,243	60,975	-	60,975

6 Expenditure on charitable activities

	Note	Unrestricted fund £	Restricted funds £	Total 2024 £	Unrestricted fund £	Restricted funds £	Total 2023 £
Salaries	9	27,745	2,528	30,273	28,427	3,000	31,427
Education and research events		424	4,211	4,635	1,233	-	1,233
Publication costs		973	6,057	7,030	2,482	-	2,482
Grounds maintenance		410	2,782	3,192	793	115	908
Gatehouse maintenance costs		2,574	797	3,371	2,411	-	2,411
Gatehouse utility costs		2,282	-	2,282	4,195	-	4,195
Volunteer costs		681	369	1,050	205	-	205
Office costs		4,345	-	4,345	2,724	-	2,724
Insurance		467	-	467	732	-	732
Legal and professional fees		2,879	-	2,879	2,414	-	2,414
Independent examination fee	10	925	-	925	545	-	545
Other expenses		3,628	-	3,628	1,888	935	2,823
		47,333	**16,744**	**64,077**	48,049	4,050	52,099

7 Expenditure on activites for generating funds

	Unrestricted fund £	Restricted funds £	Total 2024 £	Unrestricted fund £	Restricted funds £	Total 2023 £
Bank charges - ticketing and card fees	3,951	68	4,019	1,431	-	1,431
Samuel Worth Chapel costs						
Marketing and events management	23,629	375	24,004	15,856	-	15,856
Events, bar and merchandise	43,933	79	44,012	15,121	-	15,121
Utility costs	5,575	-	5,575	9,135	-	9,135
Maintenance and running costs	11,734	-	11,734	3,306	-	3,306
Sexton Lodge rental costs						
Agent costs	6,009	-	6,009	4,754	-	4,754
Running costs	2,014	-	2,014	4,218	-	4,218
	96,845	**522**	**97,367**	53,821	-	53,821

8 Trustees remuneration, benefits and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £nil). neither were they reimbursed expenses during the year (2023: £nil), in their role as trustees. No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

9 Staff Costs and Numbers

	2024	2023
	£	£
Salaries	29,839	31,049
Employer's NI contributions	1,283	998
Employer's allowance	(1,283)	(998)
Employer's pension contribution	434	378
	30,273	31,427

No employee received emoluments of more than £60,000 (2023: nil). The average number of employees during the year was 2.3 (2023: 2.8).

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost chare represents contributions payable by the company to the fund.

10 Fees paid to the independent examiner's organisation

	2024	2023
	£	£
Independent examination fee	925	545
Other fees paid to the independent examiner's organisation:		
Accountancy services	250	-

11 Debtors

	2024	2023
	£	£
Trade debtors	2,259	1,956
Prepayments	426	426
Other debtors	-	2,522
	2,685	4,904

12 Stock

	2024	2023
	£	£
Bar stock	906	671
Publications	7,965	8,155
	8,871	8,826

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	10,308	2,486
Accruals	1,865	6,203
Taxes and social security	1,979	-
Other creditors	132	168
Income and deposits in advance	5,168	8,587
	19,452	17,444

14 Designated funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Volunteer Development Co-ordinator	5,000	20,000	(2,828)	-	22,172
	5,000	**20,000**	**(2,828)**	**-**	**22,172**

The trustees have raised and set aside sufficient funds to cover 2 years of a Volunteer Development co-ordinator. The bequest from JM Olive of £5,000 has been set aside towards this aim, as well as a donation received in the year.

Prior year comparison

	Brought forward	*Income*	*Expenditure*	*Transfers*	*Carried forward*
	£	*£*	*£*	*£*	*£*
Volunteer Development Co-ordinator	-	-	-	*5,000*	*5,000*
	-	-	-	*5,000*	*5,000*

15 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Volunteer support costs: Nancy Greenwood Bequest	3,245	-	(1,166)	-	2,079
Grounds storage: The James Neill Trust Fund	885	-	(885)	-	-
Memorial Garden landscaping and other refurbishing: The James Neill Trust Fund	-	1,000	-	-	1,000
Memorial Garden landscaping: Co-op Local Community fund	-	2,885	(2,654)	-	231
Visitor guides and display: JG Graves Charitable Trust	600	-	(600)	-	-
Publications: Jeremy Firkins	350	-	(350)	-	-
"Then and Now" book publication: The National Lottery Heritage Fund	-	3,900	(3,900)	-	-
Sheffield Flood Exhibition: The National Lottery Heritage Fund	-	4,815	(2,943)	(1,125)	747
Spreading the Nature Bug: The Prince of Wales's Charitable Fund	-	2,000	(2,000)	-	-
Radicals Exhibition: Sheffield Hallam	-	2,505	(1,700)	(805)	-
Volunteer management and support: The Company of Cutlers in Hallamshire	-	1,000	(1,000)	-	-
PA system for Chapel venue	-	1,186	(68)	-	1,118
	5,080	**19,291**	**(17,266)**	**(1,930)**	**5,175**

Transfers represent internal room hire recharges.

Prior year comparison	*Brought forward £*	*Income £*	*Expenditure £*	*Transfers £*	*Carried forward £*
Nancy Greenwood Bequest	*4,352*	*-*	*(935)*	*(172)*	*3,245*
Open Gate Trust	*-*	*3,000*	*(3,000)*	*-*	*-*
The James Neill Trust Fund	*-*	*1,000*	*(115)*	*-*	*885*
JG Graves Charitable Trust	*-*	*600*	*-*	*-*	*600*
Publications	*-*	*350*	*-*	*-*	*350*
HLF	*-*	*6,290*	*-*	*(6,290)*	*-*
	4,352	*11,240*	*(4,050)*	*(6,462)*	*5,080*

16 Analysis of net assets by fund

	General Funds £	Designated Funds £	Restricted Funds £	2024 Total £
Current assets	93,540	22,172	5,175	120,887
Current liabilities	(19,452)	-	-	(19,452)
	74,088	**22,172**	**5,175**	**101,435**

Prior year comparison	*General Funds £*	*Designated Funds £*	*Restricted Funds £*	*2023 Total £*
Current assets	*64,311*	*5,000*	*5,080*	*74,391*
Current liabilities	*(17,444)*	-	-	*(17,444)*
	46,867	*5,000*	*5,080*	*56,947*

17 Related party transactions

There were no related party transactions during the year.

18 Contingent liability

During the year ended 31 March 2005 support was gratefully received from the Architectural Heritage Fund in the form of a Refundable Project Development Grant of £10,440. The grant is potentially repayable (as an interest bearing loan) if the contemplated project to restore the Anglican Chapel is completed. It is the view of the Trustee that the grant will not become repayable in the foreseeable future. (If the grant were to become repayable, alternative funding would be in prospect).

THE SHEFFIELD GENERAL CEMETERY TRUST

England & Wales - Charity number 1103158

Accounts

Registered Charity Number: 1103158
Company number: 04997593

The Sheffield General Cemetery Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2023

The Sheffield General Cemetery Trust

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The Sheffield General Cemetery Trust

Legal and administrative information
for the year ended 31 March 2023

Directors

MS Clarke	Chair	Resigned 12 September 2023
R Foster		
Catie Evans		
Hilary McAra		
Jo Meredith		
David Hunt		
John Boyle		Appointed 24 November 2022
Jonathan Clark		Appointed 1 March 2023
Mark Riddington		Appointed 10 March 2023
Jonathan McMahon		Appointed 31 July 2023

Registered office
The Gate House
Sheffield General Cemetery
Cemetery Avenue
Sheffield
S11 8NT

Company Number
04997593

Charity number
1103158

Independent Examiner (and accountants)
Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

The Sheffield General Cemetery Trust

Trustees' annual report
For the year ended 31 March 2023

The trustees are pleased to present their Trustees' annual report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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) issued in October 2019.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 17 December 2003 and registered as a charity on 13 April 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The organisation is managed by a board of Trustees. The appointment of trustees is governed by the governing document and the Board is authorised to fill vacancies arising through resignation or death of an existing trustee, or otherwise to strengthen the Board.

The day to day operations are carried out by a small team of paid staff and freelance workers, and almost 100 volunteers, with each area of operations being overseen by a nominated trustee.

Charitable Aims and objectives

The object of the Charity is to develop for the long term benefit of the public as an environmental historical and educational amenity, the conservation of the General Cemetery, Sharrow, its monuments and buildings and its wildlife and the natural beauty of their setting.

Sheffield General Cemetery opened in 1836 'at some distance in the countryside' in a 'remote and undisturbed' location. It became established as the principal burial ground in Victorian Sheffield containing the graves of 87,000 people. The site today is a Grade II* listed park, one of only 2 in Sheffield, and one of only five in South Yorkshire. It is a Conservation Area, Local Nature Reserve and Area of Natural History Interest. One of the earliest commercial cemeteries in Britain, it contains the largest collection of listed buildings and monuments in Sheffield, ten in total including Grade II listed catacombs and Anglican Chapel, with the Gatehouse, Nonconformist Chapel and the Egyptian Gateway, each listed at Grade II*. The Cemetery was closed for burial in the late 1970s. At this time Sheffield City Council took ownership of the site and removed many of the gravestones in the Anglican area to create more green space near to the city centre. The remains of those buried were not disturbed.

The Trust carries out educational tours and workshops; conservation work to maintain and enhance the Gatehouse and Nonconformist Chapel (now the Samuel Worth Chapel), monuments, the landscape and the paths; and historical research on the Cemetery and its occupants. The aim is to encourage everyone to enjoy this historic site by walking its paths, learning its history or simply enjoying a quiet, peaceful place.

The Trust leases from Sheffield City Council 2 Grade II* listed buildings in the Cemetery grounds; the charity funded and managed the restoration and conservation of both buildings which had been left unused derelict for decades.

- The Samuel Worth Chapel was restored in 2015 and operates as a venue for community exhibitions and performances, for fundraising events for the Trust, and is available for private hire for weddings, parties and similar celebrations which bring new people into the Cemetery and the historic Chapel.

- The Gatehouse was restored in 2004. It provides offices and storage accommodation for the Trust and its equipment and archives, and includes a small flat (The Sexton's Lodge) which has been available as a short term holiday let since October 2021 to contribute to the costs of pursuing the Trust's charitable aims.

Whilst planning their activities the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Activities and achievements

The company continues its work to conserve and enhance the environment of the cemetery to promote its use and understanding by the local community whilst maintaining the diversity of its natural and built environment.

Once Covid restrictions were lifted we saw an increase in face to face events at the Cemetery, including a managed increase in our guided history tours and nature themed tours and a welcome increase in events and private hire bookings for the Samuel Worth Chapel. The landscape volunteers worked very hard when allowed on site to deal with a backlog of overgrowing vegetation which quickly springs back if not regularly addressed. Site access was soon restricted again by the fencing off of large areas by the contractors engaged in the City Council's Parks for People project, funded by the National Lottery Heritage Fund, to enable them to carry out major works to the retaining walls and infrastructure of the site. Inevitably some of this work encountered unexpected challenges which led to delays especially around the Chapel where the steps were out of bounds for many months. A programme of nature and environment-themed workshops were delivered where practically possible, popular with families and enthusiasts alike.

Following the successful introduction of downloadable themed self-guided tours during Covid, additional new trails were launched and published on our website so that visitors and families could help themselves to informative walks exploring the Cemetery Park. The National Lottery Heritage Fund provided invaluable help and financial support for these which have established a new way to engage with people, both locally and further afield. Our historical research and publishing activities continued, with the team – now more than 15 strong - providing help to members of the public via email and telephone as well as writing new publications which were published with funding assistance from the Heritage Fund project. Several excellent and popular books were published during the year, with the highlight being Sweet Remembrance, the story of Sheffield's confectioners buried in the Cemetery which was launched with an exhibition at the Weston Park Museum right at the year end. Volunteer Andrew Littlewood and his team produced, after intensive research, a book of great quality which sets a new standard for the Trust's publications.

Since late 2021 the number of volunteers for the Trust has increased from under 50 to 70 by March 2023, and since the year end has increased further to over 90 individuals carrying out over 120 volunteer roles. worth over £200,000 based on the National Lottery Heritage Fund's standard value for volunteer hours.

We have a further 32 volunteer roles to fill in 2023/24, and the role of the Volunteer Development Officer informally seconded to the Trust by the SCC Lottery project has been invaluable and has transformed the look and feel of the Trust's volunteering. The planned end of the project in December 2023 means we need to make other arrangements to sustain and support our essential volunteers going forwards, to continue to deliver our public benefits as a registered charity.

Financial review

The Company cannot survive solely upon its subscription income. In the past the vast majority of income has been from grants (for which the Trust had to apply each year), supported by donations. In late 2021 the Trustees determined that following Covid and with economic conditions deteriorating with big increases in bills for families, reliance on grant-makers was a significant risk and the Trust needed to maximise income it generates from its own activities. This has proved to be a good decision as several of our long term grant-maker supporters have refocused their priorities towards assisting charities supporting people with the cost of living and/or limiting grant applications to once every 2 years rather than annually. With the Trust not receiving any revenue grants and every grant having to be applied for, it is clear the grant landscape will be challenging for some time.

Additional resource was focused on starting to build up a programme of fundraising events which also had the benefit of bringing new people onto the site and into the Samuel Worth Chapel. Although this only really started from Autumn 2022 it made a significant contribution to the Trust's finances in the year, and we moved into 2023/24 with a growing programme of fundraising events and activities.

The flat at the Gatehouse, known as the Sexton's Lodge short term holiday let since it was refurbished in October 2021, has been very popular as visitors have relished the experience of staying in part of a historic building, originally occupied by employees of the original General Cemetery Company from 1836. It has had good levels of occupancy and good reviews despite the building works both in the Cemetery and on the public road next to the Gatehouse. This type of very short term letting enables the Trust to closely monitor the building between lets and to swiftly make any necessary repairs or improvements before they create expensive problems, and has so far proven to generate higher levels of net revenue than previous arrangements.

Income from the Samuel Worth Chapel started to recover in the year as new bookings were made and previously postponed events took place, although as the cost of living crisis started to bite we have noticed a downturn in enquiries for wedding bookings but despite that there was a good increase compared with the previous year which was badly affected by the tail end of Covid.

During the year several new books were published, with grateful thanks to the National Lottery Heritage Fund project which, whilst not providing any direct funding to the Trust, supported the Trust by contributing to the publishing and printing costs of several new educational titles. The availability of new titles led to record book sales during the year and an exciting pipeline for the following year.

The company remains dependent upon the generosity of grant-making trusts, details of which appear in the notes to these accounts. The Trustees would like to record their thanks to those grant-makers which have supported us during the year. We also received 2 significant donations during the year, one from a regular donor who lives locally and the other a bequest from a lady who enjoyed drawing and painting in the Cemetery. Our thanks to both those generous donors.

For the year ending 31 March 2023 the company received income of £106,877 (2022 - £70,113) and recorded a surplus of £957 (2022 - a deficit of £4,945). With the ending of Covid-related grant funding, grants received reduced from £35,637 to £22,890. Focus on developing our self-generated income saw this increase from a Covid-depressed £10,487 in 2021/22 to £60,975 in 22/23, diversified between our own fundraising events (£15,760), hire of the Samuel Worth Chapel (£25,170) and the Sexton's Lodge holiday let (£17,394).

Costs for delivering our charitable activities were £52,099 (2022 - £40,868) whilst costs for activities to generate income increased to £53,821 (2022 - £34,190). Overall our costs increased by in the region of £30,000 due to increased activity levels across the company following the end of Covid restrictions together with some repairs to the Gatehouse and one-off costs such a obtaining a premises licence for the Samuel Worth Chapel. However income increased by £36,000, resulting in a surplus of £957 for the year compared with a deficit of £4,945 for the previous year. The outcome was in line with our budgeted surplus for the year and our reserves increased by £957 to £56,947. Our cash balance broadly follows our financial performance and was £60,661 at 31 March 2023 (2022 - £61,432).

Reserves policy

The trustees have set aside reserves of £30,000 (increased from £27,000 in 21-22):

- to provide a cash reserves for each of our Grade II* listed buildings to cover unexpected maintenance and repairs
- to cover management, administration and support costs for around 3 months to enable the Trust to be wound down in an orderly manner if necessary

In addition the Trustees aim to have a further £20,000 of reserves to ensure funds are readily available for day to day operations and to cover any in-year fluctuations in income and expenditure – as such the total target for free reserves is £50,000. The actual free reserves at 31 March 2023 were £46,867 (2022 - £51,638), broadly in line with our target.

Sound financial management - including improved planning, forecasting and monitoring - ensures that the charity's reserves are at a level where the Trustees are confident that necessary investment and maintenance can be undertaken and that the company has funds in hand to meet its ongoing commitments.

During the 20/21 financial year, the trustees internally earmarked £15,000 of general funds as a Covid reserve in recognition that the Covid support grants being received would probably cease before bookings would generate good cashflows. The reserve was not used, and in March 2022 the Trustees agreed to release the Covid Reserve back into General Reserves at the rate of £1250 per month and as planned it fell to zero by 31 March 2023.

The trustees have set aside £5,000 during the year in a designated fund used to contribute towards funding a new paid role of Volunteer Development Officer from January 2024. Following the year end the Trust was delighted to receive a donation of £20,000 from Sheffield-based GRI Group Ltd. GRI is a committed supporter of charities and we are grateful for this generous donation. The Trustees have agreed that this donation should also be set aside for this role in the event that no specific funds can be raised for this purpose in the meantime.

Future Plans

In financial terms the company is being managed to maximise its self-generated income within the constraints of Charity Commission rules and – in time - minimise its reliance of the generosity of grant-makers. The Covid epidemic probably put us back 2 years in that regard, and focus is now on building net income from fundraising events and sustaining the Chapel's hire income and the holiday let income at the Sexton's Lodge in order to build our charitable activities and bring more people into the Cemetery Park.

In the meantime additional focus has been directed at increasing the spread of grant-makers we apply to, to provide funding for projects and to spread the risk of relying on a few supporters. As usual we were able to secure by June 2023 around 50% of our £26,500 budgeted grants for the year ending March 2024, although the grant outlook for the rest of the year is looking more challenging especially to fund core running costs. The Trustees have adopted a budget for the year ending March 2024 which shows a surplus of £17,000 after receipt in June 2023 of a very generous corporate donation of £20,000. This sum has been transferred, along with a Bequest for £5,000 received in January 2023, into a Designated Reserve to fund a new paid role of Volunteer Development Officer for 2 years from January 2024 in the event that specific funds cannot be found to fund this essential new role.

History tours were suspended from Autumn 2022 to June 2023 due to the difficulties of accessing large parts of the Cemetery due to the Lottery project construction works. We are pleased to see that summer 2023 tours showed good booking levels and we hope to build on this.

The research and publications volunteers have a pipeline of further publications scheduled for release in 2023/24. Further exhibitions on the Sweet Remembrance confectioners theme are also planned.

After the year end the Trustees were delighted to support the replanting of the 'Memorial Garden' close to the Gatehouse: the award-winning Psalm 27 Garden, sponsored by the Bible Society and designed and built by Ollie Pike, was transported from the Royal Horticultural Society's Tatton Park show and planted in the Memorial Garden, to general acclaim by visitors to the Cemetery. Further work on replanting inn this area will be carried out later in 2023/4.
We have developed a programme of regular maintenance for our buildings, now that budgeted financial resources are in place to fund these essential works. The long-term problem of leaks above the Gatehouse west wing has still not been solved despite c£5000 of repairs over the last 3 years and sorting this out is a priority for the Buildings team, with professional advice sought to find a lasting solution. A programme of longer term projects is being actively considered, including how to provide better facilities for volunteers and visitors. However the trustees are aware of the risks of rising costs, especially for energy to heat our 2 buildings which are almost 200 years old and not energy efficient, and are taking a prudent and prioritised approach to new commitments. The Trustees are also very aware of the challenges of providing additional facilities in the historic Grade II* listed landscape.

All our volunteers and staff looked forward to completion of the major construction works on site in late Spring 2023 and to a return to normality, for the first time since Covid started in March 2020. Although some works had to be removed from the Council's Lottery project due to funding constraints the Cemetery looks the best it has looked for a long time and more importantly its infrastructure has hopefully been secured for the next century. The Trustees are grateful to all our supporters, volunteers, Members and staff for their help and enthusiasm which enables us to work together to safeguard the future of Sheffield General Cemetery Heritage Park. As always the staff and volunteers will adapt as the Cemetery develops, working to ensure that the public remain informed and educated about the Cemetery, its past, present and future.

Risk management

The trustees actively review the major risks which the company faces on a regular basis and believe that maintaining reserves at the levels outlined in this report, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the company and confirm that they have established systems to mitigate the significant risks..

During the whole of the year site works for the major conservation project in the Cemetery, managed by Sheffield City Council and funded by SCC and the National Lottery Heritage Fund and Community Fund, significantly affected the work and activities of the Trust. All staff and volunteers were given additional induction training by the project's contractors to familiarize them with additional precautions and procedures required whilst working on a construction site. The Trust would like to put on record our thanks to the SCC project team who worked closely with Trust officers to minimize the impact on the Trust and our clients during a challenging period for all concerned.

Last year the trustees recognized that additional skills would be beneficial to the board of trustees, especially in the fields of health and safety, and the management of the staff and volunteers. Both these areas carry risks and challenges for the organisation. Roles were widely advertised and during the year we were pleased to welcome John Boyle, an expert practitioner in the area of health and safety, and Jon Clarke, an experienced HR professional, to join the company as directors and trustees.

Since the year end we have been pleased to welcome Mark Riddington and Jonathan McMahon as directors and trustees. Mark has a lot of experience running events venues, managing volunteers and fundraising. Jonathan is a finance professional who will take on the role of Finance Trustee. These additional appointments prepare the Trust for the planned departure of Mike Clarke who has chaired the Trust since before Charity Commission computerised records began, and has steered the Trust through good times and big challenges with quiet diplomacy and skill. Dave Hunt has agreed to be Chair-elect with his appointment to be proposed at the November 2023 Annual General Meeting.

Directors' responsibilities for the financial statements

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company at the end of the year and of the surplus or deficiency for the year then ended.

In preparing those financial statements, the trustees are required to: select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are prudent and reasonable. The Trustees must also prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company, and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Small company provisions:

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

The directors declare that they have approved the Trustees' annual report above on 10 October 2023

Signed on behalf of the directors:

Print name: DAVID HUNT
Trustee

Independent examiner's report to the directors of The Sheffield General Cemetery Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Signed: _____

Sarah Lightfoot, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 12 October 2023

The Sheffield General Cemetery Trust
Statement of financial activities (incorporating the income and expenditure account)
For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Restated - see note 19 Unrestricted funds £	Restricted funds £	Total 2022 £
Income from:							
Donations and legacies	2	11,820	350	12,170	10,855	5,000	15,855
Grants	3	12,000	10,890	22,890	14,937	20,700	35,637
Charitable activities	4	10,731	-	10,731	8,134	-	8,134
Activities to generate funds	5	60,975	-	60,975	10,487	-	10,487
Investments - bank interest		111	-	111	-	-	-
Total income		**95,637**	**11,240**	**106,877**	44,413	25,700	70,113
Expenditure on:							
Charitable activities	6	48,049	4,050	52,099	13,872	26,996	40,868
Activities to generate funds	7	53,821	-	53,821	34,190	-	34,190
Total expenditure		**101,870**	**4,050**	**105,920**	48,062	26,996	75,058
Net income/(expenditure)		**(6,233)**	**7,190**	**957**	(3,649)	(1,296)	(4,945)
Transfer between funds	15	6,462	(6,462)	-	-	-	-
Net movement in funds		**229**	**728**	**957**	(3,649)	(1,296)	(4,945)
Total funds brought forward		51,638	4,352	55,990	55,287	5,648	60,935
Total funds carried forward		**51,867**	**5,080**	**56,947**	51,638	4,352	55,990

The Sheffield General Cemetery Trust
Balance sheet
As at 31 March 2023

	Notes	Total 2023 £	Total 2022 £
Current assets			
Debtors	11	4,904	1,437
Stock	12	8,826	3,509
Cash at bank and in hand		60,661	61,432
Total current assets		74,391	66,378
Creditors: amounts falling due within one year	13	(17,444)	(10,388)
Net current assets		56,947	55,990
Total assets less current liabilities		56,947	55,990
Creditors: amounts falling due after more than one year		-	-
Total net assets		**56,947**	55,990
Funds of the Charity			
General funds		46,867	51,638
Designated funds	14	5,000	-
Total unrestricted funds		51,867	51,638
Restricted funds	15	5,080	4,352
Total funds	16	**56,947**	**55,990**

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

Approved by the Board on 10 October 2023 and signed on behalf of the board by:

Print name: DAVID HUNT

Trustee

1 Accounting Policies

a General

The Sheffield General Cemetery Trustis a charitable company in the United Kingdom limited by guarantee. In the event that the charity is wound up the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the company information on page 1 of these financial statements.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011. The financial statements have taken advantage of the exemption to prepare a Statement of Cash Flows.

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

b Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Contract income is included in the year in which the service took place.

The value of donated goods are recognised only on sale as the trustees consider that the costs of valuation outweigh the benefit to users of the accounts and the charity of this information.

c Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

d Tangible fixed assets

All items of capital expenditure below £1,500 are written off as incurred.

e Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of receivables.

f Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1 Accounting Policies (continued)

g Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

h Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

i Defined contribution pension scheme

The charity contributes to a defined contribution pension scheme for the benefit of the employees. The pension costs charged against net incoming resources are the contributions payable to the scheme in respect of the accounting period in accordance with FRS102.

j Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

k Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and legacies

				Restated - see note 19		
	Unrestricted fund £	Restricted funds £	Total 2023 £	Unrestricted fund £	Restricted funds £	Total 2022 £
Donations	6,820	350	7,170	10,855	-	10,855
Nancy Greenwood Bequest	-	-	-	-	5,000	5,000
JM Olive Bequest	5,000	-	5,000	-	-	-
	11,820	350	12,170	10,855	5,000	15,855

3 Income from grants

	Unrestricted fund £	Restricted funds £	Total 2023 £	Restated - see note 19 Unrestricted fund £	Restricted funds £	Total 2022 £
Benefact Trust	1,000	-	1,000	-	-	-
The Brelms Trust CIO	4,000	-	4,000	-	5,000	5,000
Cultural Recovery Grant for Heritage	-	-	-	-	5,200	5,200
The Freshgate Trust	3,000	-	3,000	3,000	-	3,000
Garfield Weston Foundation	-	-	-	-	5,000	5,000
The James Neill Trust Fund	-	1,000	1,000	1,000	-	1,000
JG Graves Charitable Trust	2,000	600	2,600	-	-	-
The National Lottery Heritage Fund	-	6,290	6,290	-	-	-
Open Gate Trust	-	3,000	3,000	-	2,500	2,500
Sheffield City Council - covid grant	-	-	-	10,937	-	10,937
Sheffield Town Trust	2,000	-	2,000	-	3,000	3,000
	12,000	10,890	22,890	14,937	20,700	35,637

In the year ended 31 March 2023, grants provided for core/running costs have been treated as unrestricted, unless otherwise specified by the funder.

The grant from the National Lottery Heritage Fund relates to the cost of several new publications which were funded by the Heritage Fund in the year, with the stock of those books being transferred to the company during the year and recorded as additions to Publications Stock (see notes 12 and 15 below).

4 Income from charitable activities

	Unrestricted fund £	Restricted funds £	Total 2023 £	Restated - see note 19 Unrestricted fund £	Restricted funds £	Total 2022 £
Education & Research	4,941	-	4,941	4,110	-	4,110
Publications	4,570	-	4,570	2,704	-	2,704
Membership fees	1,220	-	1,220	1,320	-	1,320
	10,731	-	10,731	8,134	-	8,134

5 Income from activities to generate funds

	Unrestricted fund £	Restricted funds £	Total 2023 £	Restated - see note 19 Unrestricted fund £	Restricted funds £	Total 2022 £
Events & Bar	15,760	-	15,760	2,191	-	2,191
Samuel Worth Chapel hire	25,170	-	25,170	3,110	-	3,110
Sexton's Lodge rental	17,394	-	17,394	5,186	-	5,186
Other income (including office rental)	2,651	-	2,651	-	-	-
	60,975	-	60,975	10,487	-	10,487

6 Expenditure on charitable activities

	Note	Unrestricted fund £	Restricted funds £	Total 2023 £	Restated - see note 19 Unrestricted fund £	Restricted funds £	Total 2022 £
Salaries	9	28,427	3,000	31,427	9,034	18,200	27,234
Education and research events		1,233	-	1,233	877	-	877
Publication costs		2,482	-	2,482	-	-	-
Grounds maintenance		793	115	908	169	3,646	3,815
Gatehouse maintenance costs		2,411	-	2,411	(1,849)	4,502	2,653
Gatehouse utility costs		4,195	-	4,195	1,452	-	1,452
Volunteer costs		205	-	205	-	26	26
Office costs		2,724	-	2,724	1,973	622	2,595
Insurance		732	-	732	597	-	597
Legal and professional fees		2,414	-	2,414	155	-	155
Independent examination fee	10	545	-	545	330	-	330
Other expenses		1,888	935	2,823	1,134	-	1,134
		48,049	4,050	52,099	13,872	26,996	40,868

7 Expenditure on activites for generating funds

	Unrestricted fund £	Restricted funds £	Total 2023 £	Restated Unrestricted fund £	Restricted funds £	Total 2022 £
Bank charges - ticketing and card fees	1,431	-	1,431	374	-	374
Samuel Worth Chapel costs						
Marketing and events management	15,856	-	15,856	14,560	-	14,560
Events, bar and merchandise	15,121	-	15,121	1,866	-	1,866
Utility costs	9,135	-	9,135	4,941	-	4,941
Maintenance and running costs	3,306	-	3,306	795	-	795
Sexton Lodge rental costs						
Agent costs	4,754	-	4,754	-	-	-
Running costs	4,218	-	4,218	2,898	-	2,898
Refurbishment	-	-	-	8,756	-	8,756
	53,821	-	53,821	34,190	-	34,190

Note - Agent costs in 2022 were netted off the income.

8 Trustees remuneration, benefits and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £nil). neither were they reimbursed expenses during the year (2022: £nil), in their role as trustees. No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

9 Staff Costs and Numbers

	2023	2022
	£	£
Salaries	31,049	26,889
Employer's NI contributions	998	-
Employer's allowance	(998)	-
Employer's pension contribution	378	345
	31,427	27,234

No employee received emoluments of more than £60,000 (2022: nil). The average number of employees during the year was 2.8 (2022: 2.3).

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost chare represents contributions payable by the company to the fund.

10 Fees paid to the independent examiner's organisation

	2023
	£
Independent examination fee	545

There were no other fees payable to the independent examiner's organisation during the year.

11 Debtors

	2023	2022
	£	£
Trade debtors	1,956	1,385
Prepayments	426	-
Other debtors	2,522	52
	4,904	1,437

12 Stock

	2023	2022
	£	£
Bar stock	671	979
Publications	8,155	2,530
	8,826	3,509

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	2,486	-
Accruals	6,203	1,530
Other creditors	168	-
Income and deposits in advance	8,587	8,858
	17,444	10,388

14 Designated funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Volunteer Development Co-ordinator	-	-	-	5,000	5,000
	-	-	-	5,000	5,000

The trustees are planning to raise/set aside sufficient funds to cover 2 years of a Volunteer Development co-ordinator. The bequest from JM Olive of £5,000 has been set aside towards this aim.

Prior year comparison - there were no designated funds in the previous year.

15 Restricted funds

	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
Nancy Greenwood Bequest	4,352	-	(935)	(172)	3,245
Open Gate Trust	-	3,000	(3,000)	-	-
The James Neill Trust Fund	-	1,000	(115)	-	885
JG Graves Charitable Trust	-	600	-	-	600
Publications	-	350	-	-	350
HLF	-	6,290	-	(6,290)	-
	4,352	11,240	(4,050)	(6,462)	5,080

Nancy Greenwood Bequest
This bequest was left to support costs relating to volunteers. £172 was transferred for drinks at the Christmas party (from our bar stock).
Open Gate Trust
A grant given towards landscaping costs - contributing to our landscape manager salary costs.
The James Neill Trust Fund
A grant given towards grounds storage.
JG Graves Charitable Trust
A grant given towards printing free visitor guides and display equipment.
Publications
A donation by member Jerry Firkins to assist with publication costs.
HLF
A grant that purchased publications directly - these items are held as stock, and so a transfer to the general fund has been made.

15 Restricted funds (continued)

Prior year comparison

	Brought forward £	*Income* £	*Expenditure* £	*Transfers* £	*Carried forward* £
Open Gate Trust	-	*5,000*	*(5,000)*	-	-
Cultural Recovery Grant for Heritage	-	*5,200*	*(5,200)*	-	-
The James Neill Trust Fund	*750*	-	*(750)*	-	-
Garfield Weston Foundation	-	*5,000*	*(5,000)*	-	-
Heritage Lottery Fund	*4,502*	-	*(4,502)*	-	-
Nancy Greenwood Bequest	-	*5,000*	*(648)*	-	*4,352*
Open Gate Trust	-	*2,500*	*(2,500)*	-	-
Sheffield City Council - Landscaping	*396*	-	*(396)*	-	-
Sheffield Town Trust	-	*3,000*	*(3,000)*	-	-
	5,648	*25,700*	*(26,996)*	-	*4,352*

16 Analysis of net assets by fund

	General Funds £	**Designated Funds** £	**Restricted Funds** £	**2023 Total** £
Current assets	64,311	5,000	5,080	74,391
Current liabilities	(17,444)	-	-	(17,444)
	46,867	**5,000**	**5,080**	**56,947**

Prior year comparison

	General Funds £	*Designated Funds* £	*Restricted Funds* £	*2022 Total* £
Current assets	*62,026*	-	*4,352*	*66,378*
Current liabilities	*(10,388)*	-	-	*(10,388)*
	51,638	-	*4,352*	*55,990*

17 Related party transactions

There were no related party transactions during the year.

18 Contingent liability

During the year ended 31 March 2005 support was gratefully received from the Architectural Heritage Fund in the form of a Refundable Project Development Grant of £10,440. The grant is potentially repayable (as an interest bearing loan) if the contemplated project to restore the Anglican Chapel is completed. It is the view of the Trustee that the grant will not become repayable in the foreseeable future. (If the grant were to become repayable, alternative funding would be in prospect).

19 Restatement of income and expenditure categories

The income and expenditure categories have been moved under different note headings, and comparatives restated, to better represent the operations of the charity and to show comparatives of restricted income and expenditure. There has been no overall movement of income, expenditure or fund balances.

THE SHEFFIELD GENERAL CEMETERY TRUST

England & Wales - Charity number 1103158

Accounts

The Sheffield General Cemetery Trust

(Company Ltd by Guarantee Number 04997593)

(Registered Charity No. 1103158)

Financial statements

for the year ended 31 March 2022

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The Sheffield General Cemetery Trust

Legal Information

Board of Trustees

MS Clarke
R Foster
Catie Evans
Hilary McAra
Jo Meredith
Dave Hunt

Registered Charity number
1103158

Company Ltd by Guarantee number
04997593

Registered office
The Gate House
Sheffield General Cemetery
Cemetery Avenue
Sheffield S11 8NT

Independent examiner
Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Bank
Unity Trust Bank
Four Brindleyplace
Birmingham
B1 2JB

Trustees' report

The Trustees present their annual report and financial statements for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements compy with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 17 December 2003 and registered as a charity on 13 April 2004. The company was established under a Memorandum of Association, which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

Recruitment and appointment of board of trustees

The organisation is managed by a board of trustees. The appointment of trustees is governed by the Memorandum and Articles of Association of the company and the Board is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee, or otherwise to strengthen the Board.

Trustee induction and training

Most trustees are already familiar with the work of the company through their practical involvement in its activities. Potential new trustees are invited to informal discussions with the existing trustees, and are given a copy of the Memorandum and Articles, a copy of the most recent Annual Report and Accounts, and a copy of 'The Essential Trustee' (a Charity Commission publication)

Risk management

The trustees actively review the major risks which the company faces on a regular basis and believe that maintaining reserves at the levels outlined in this report, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the company and confirm that they have established systems to mitigate the significant risks. During the year the impact of the Covid 19 pandemic continued to have an adverse impact on the organisation as social distancing protocols remained in place for much of the period, and some volunteers were unable to carry out their normal roles. Trustees continued to meet remotely for much of the year and ensured that appropriate policies remained in place to protect staff and volunteers.

At the end of the period site works commenced for the major conservation project in the Cemetery, managed by Sheffield City Council and funded by SCC and the National Lottery Heritage Fund. The main contractors, Casey Group, are primarily responsible for the Cemetery during the contract works, and the Trust developed a close working relationship with Casey to ensure the safety of our staff and volunteers during the major construction works which are expected to run to Spring 2023. All staff and volunteers were given additional induction training by Casey to familiarize them with additional precautions and procedures required whilst working on a construction site.

During the year the trustees recognized that additional skills would be beneficial to the board of trustees, especially in the fields of health and safety, and the management of the staff and volunteers. Both these areas carry risks and challenges for the organisation. Roles were widely advertised and after the year end we were pleased to welcome John Boyle, an expert practitioner in the area of health and safety, to volunteer for the Trust.

The Sheffield General Cemetery Trust

Trustees' report

Objectives and activities

The company was established to promote for the benefit of the public, as an environmental amenity, the conservation of the General Cemetery Heritage Park, Sharrow, and to conserve its monuments, buildings, wildlife and the natural beauty of the setting.

The company owns, on long leases from Sheffield City Council, 2 Grade II* listed buildings in the Cemetery grounds; the company funded and managed the restoration and conservation of both buildings which had been left unused derelict for decades.

- The Samuel Worth Chapel was restored in 2015 and operates as a venue for community exhibitions and performances, for fundraising events for the Trust, and is available for private hire for weddings, parties and similar celebrations.
- The Gatehouse was restored in 2004. It provides office and storage accommodation for the Trust and its equipment and archives, and includes a small flat which since October 2021 has been available as a short term holiday let.

Achievements and performance

Public Benefit

The company continues its work to conserve and enhance the environment of the cemetery to promote its use and understanding by the local community whilst maintaining the diversity of its natural and built environment.

Due to the implementation of national Covid restrictions for periods of the year volunteers were unable to work in the Cemetery for some periods, and where possible our staff worked from home. Once restrictions were lifted we saw an increase in face to face events at the Cemetery, including a managed increase in our guided history tours and nature themed tours and a welcome increase in events and private hire bookings for the Samuel Worth Chapel. The landscape volunteers worked very hard when allowed on site to deal with a backlog of overgrowing vegetation which quickly springs back if not regularly addressed.

To ensure that our charitable activities continued at times when face to face contact was difficult and limited, additional new downloadable virtual self-guided trails were launched and published on our website so that visitors and families could help themselves to informative walks exploring the Cemetery Park. The National Lottery Heritage Fund provided invaluable help and financial support for these which have established a new way to engage with people, both locally and further afield. Our historical research and publishing activities continued, with the team working from home for most of the year, providing help to members of the public via email and telephone.

By June 2021 the maintenance work to repair and conserve the Trusts 2 Grade II* listed buildings (which started in December 2020) was completed, grateful thanks for the funding for this is due to the National Lottery Heritage Fund's emergency repairs fund.

Trustees' report

Financial review

Principal funding sources

The Company cannot survive solely upon its subscription income. In April 2021 the tenant occupying the residential flat at the Gatehouse left, and it was quickly evident that significant repairs were needed to the flat. After considering a range of options for the use of the Gatehouse complex, including seeking views from members of the Trust, from volunteers and from local stakeholder groups and considering the need to diversify our income to become more self-sufficient, the flat was refurbished at a cost of around £10,000 and was available to let from October 2021 as a holiday let. This type of very short term letting enables the Trust to closely monitor the building between lets and to swiftly make any necessary repairs or improvements before they create expensive problems, and has so far proven to generate higher levels of net revenue than previous arrangements.

Income from the Samuel Worth Chapel started to recover in the year as new bookings were made and previously postponed events took place. Fortunately the Trust benefited from 2 donations of around £5000, one from a locally based large business that wishes to remain anonymous, and the other a very generous bequest from a lady who had been a volunteer for the Trust for many years. Our grateful thanks to both donors.

The company remains dependent upon the generosity of grant giving authorities, details of which appear in the notestotheseaccounts.At the beginning of the year we were fortunate to benefit from final tranches of Government Covid support; as expected there was a prolonged period from when Covid support ended until we saw an uplift in other income and the Trust's decision to retain additional reserves of £15000 to bridge this gap was prudent to guard against shortfalls in income.

The accounts show a deficit for the year of £4,945 compared with a surplus of £24,535 in the previous year. The difference is primarily due to:

- Covid related support grants of £11000 were received in the year to March 2022 (all in the first 2 months of the year) compared with c£54000 (including emergency capital grants for building repairs) in the year ending March 2021.
- The increase in new hire bookings for Samuel Worth Chapel meant that at March 2022 we held c£8000 of hire deposits which are shown under 'Creditors' and will not be treated as income until the events have taken place.
- Some repairs to the Gatehouse were funded by grants received irrevocably during the year to March 2021 but £4500 of the repair work was not completed and paid for until June 2021 – so the income appeared in the 2021 accounts but the costs are accounted for in the year ending March 2022.

Trustees' report

Reserves policy

The trustees continued the Reserves Policy described in last year's Review, whereby a contingency reserve of £27000 would be maintained: this provides a cash reserve of £10,000 for each of our 2 Grade II* listed buildings to cover unexpected maintenance or repairs, plus £7000 to cover management, administration and support costs for around 3 months. The further Covid Reserve of £15000 was maintained throughout the year and was not needed to bolster general reserves during the year. In March 2022 the Trustees agreed to release the Covid Reserve back into General Reserves at the rate of £1250 per month so that it will fall to zero by 31 March 2023.

The trustees are pleased to report that although a modest deficit was reported for the year under review, sound financial management - including improved planning, forecasting and monitoring - ensures that the charity's reserves are at a level where they are confident that necessary investment and maintenance can be undertaken and that the company has funds in hand to meet its ongoing commitments.

Plans for future periods

In financial terms the company is being managed to maximise its self-generated income and – in time - minimise its reliance of the generosity of grant-makers. The Covid epidemic probably put us back 2 years in that regard, and focus is now on rebuilding the Chapel's hire income and growing the holiday let income at the flat, now known as the Sexton's Lodge.

We have restarted themed guided tours and reopened the Chapel as a café on tour days, although attendance has not returned yet to pre-Covid levels and it is evident that the construction works across the Cemetery have impacted on visitor numbers as large parts of the grounds are inaccessible to visitors and volunteers alike. The research and publications volunteers have published several new booklets, with more in the pipeline for 2022/23 including a major piece of work to research and write a book on confectionery manufacturers of Sheffield who are buried in the General Cemetery. In the meantime applications are being made to grant-makers who are both existing valued financial supporters of the company, and to potential new providers, although it is evident from discussions with local grant-makers that their funds are in great demand and being successful with bids is becoming more difficult.

We have developed a programme of regular maintenance for our buildings, now that financial resources are in place to fund these essential works. A programme of longer terms projects is being actively considered, including better facilities for volunteers and visitors in the area of the Gatehouse where improvement works are planned under the Sheffield City Council £3.8m National Lottery funded project. However the trustees are aware of the risks of rising costs, especially for energy to heat our 2 buildings which are almost 200 years old and not energy efficient, and are taking a prudent and prioritised approach to new commitments.

All our volunteers and staff are looking forward to completion of the major construction works on site in Spring 2023 and to a return to normality, for the first time since Covid started in March 2020. We are grateful to all our supporters, volunteers, Members and staff for their help and enthusiasm which enables us to work together to safeguard the future of Sheffield General Cemetery. As always the staff and volunteers will adapt as the project develops, working to ensure that the public remain informed and educated about the Cemetery Heritage Park, its past, present and future.

The Sheffield General Cemetery Trust

Trustees' report

Trustees responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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

This report was approved by the Trustees on 20/11/22 and is signed on their behalf by:

MS Clarke

MS Clarke
Trustee

The Sheffield General Cemetery Trust

Independent Examiner's report on the Accounts of The Sheffield General Cemetery Trust for the year ended 31 March 2022

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

· to keep accounting records in accordance with section 386 of the Companies Act 2006; and

· to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: 18/11/2022

The Sheffield General Cemetery Trust

Statement of financial activities

(incorporating the income and expenditure account)

for the year ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	Total funds 2022 £	Total funds 2021 £
Income from					
Incoming resources from donations		10,855	-	10,855	5,829
Income from charitable activities					
Grants	3	14,937	25,700	40,637	69,627
Activities to generate funds	2	18,620	-	18,620	9,419
Total Income		**44,412**	**25,700**	**70,112**	84,875
Expenditure					
Charitable activities	4	48,062	26,996	75,058	60,339
Total Expenditure		**48,062**	**26,996**	**75,058**	60,339
Net (outgoing)/incoming resources		(3,649)	(1,296)	(4,945)	24,535
Total funds brought forward		55,287	5,648	60,935	36,400
Total funds carried forward		51,638	4,352	55,990	60,935

The Sheffield General Cemetery Trust

Balance Sheet

as at 31 March 2022

Company number: 04997593

	Notes	2022 £	2021 £
Fixed assets		-	-
Current Assets			
Debtors	6	1,437	1,541
Stock		3,509	2,755
Balance at bank and cash		61,432	63,738
Total current assets		66,377	68,033
Creditors	7	(10,388)	(7,098)
Net current assets		55,990	60,935
Total assets less current liabilities		55,990	60,935
Total net assets		55,990	60,935
Represented by:			
Funds			
Restricted income fund	8	4,352	5,648
Designated funds		42,000	-
Unrestricted income fund		9,638	55,287
		55,990	60,935

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements are approved by the Board on 20/11/22 and signed on its behalf by:

MS Clarke
Trustee

Notes to the financial statements for the year ended 31 March 2022

1 Accounting Policies

Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the company.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the company, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the company earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the company.

Fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items of equipment are capitalised where the purchase price exceeds £1500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation of each asset, over its expected useful life, which in all cases is estimated at 3 or 4 years.

2 Incoming Resources from generated funds

	Total 2022 £	Total 2021 £
Merchandise	2,704	1,428
Events & Bar	2,191	100
Membership fees	1,320	1,365
Chapel hire	3,110	1,221
Residential letting	5,186	4,950
Education & Research	4,111	355
	18,620	9,419

3 Incoming resources from activities to further the charity's objects

	Total 2022 £	Total 2021 £
Barnsley MBC	-	2,614
The Brelms Trust CIC	5,000	-
The Cooperative Foundation	-	4,479
Cultural Recovery Grant for Heritage	5,200	-
The Freshgate Trust	3,000	-
Garfield Weston Foundation	5,000	3,500
Heritage Lottery Fund	-	28,500
James Neill Trust	1,000	750
Nancy Greenwood Bequest	5,000	-
Open Gate Trust	2,500	-
Sheffield City Council	-	6,096
Sheffield City Council - Landscaping	-	500
Sheffield City Council - Lockdown Grant	-	7,621
Sheffield City Council - Covid Grant	10,937	12,067
Sheffield Town Trust	3,000	3,000
Sir John Osborne Charitable Trust	-	500
	40,637	69,627

4 Resources Expended

	Total 2022 £	Total 2021 £
Charitable Activities		
Staff costs	27,234	21,714
Insurance	597	592
SWC Events	1,517	508
SWC Bar stock & merchandise	349	194
Marketing and Events Management	14,560	1,836
Projects and events	877	-
Rates	1,200	-
Heat and light	5,736	5,090
Office costs	2,595	1,607
Computer equipment	-	2,467
Volunteer expenses	26	362
Equipment and maintenance	7,920	24,613
Flat refurbishment	10,454	200
Accountancy	330	300
Miscellaneous expenses	1,662	857
	75,058	60,339

Notes to the financial statements (cont'd)
for the year ended 31 March 2022

4 Details of certain items of expenditure

	Total 2022 £	Total 2021 £
The surplus for the year is stated after charging:		
Depreciation of tangible fixed assets	-	-
Independent examiner's fees	330	300

5 Staff costs

	Total 2022 £	Total 2021 £
Gross wages	26,896	21,625
Pension costs	339	89
	27,234	21,714

No staff earned more than £60,000 pa (2021: None)

No Trustees received out of pocket expenses during the year (2021: £none)

No Trustees received remuneration during the year (2021: £none)

6 Debtors (all due within one year)

	Total 2022 £	Total 2021 £
Debtors	1,437	1,541
	1,437	1,541

7 Creditors and accruals

	Total 2022 £	Total 2021 £
Other creditors and accruals	1,530	2,260
Prepayments	8,858	4,838
	10,388	7,098

Notes to the financial statements (cont'd) for the year ended 31 March 2022

8 Restricted funds	1 April 2021	Incoming	Outgoing	31 March 2022
	£	£	£	£
The Brelms Trust CIC	-	5,000	(5,000)	
Cultural Recovery Grant for Heritage	-	5,200	(5,200)	
James Neill Trust	750	-	(750)	-
Garfield Weston	-	5,000	(5,000)	-
Heritage Lottery Fund	4,502	-	(4,502)	-
Nancy Greenwood Bequest	-	5,000	(648)	4,352
Sheffield City Council - Landscaping	396	-	(396)	-
Sheffield Town Trust	-	3,000	(3,000)	-
Open Gate	-	2,500	(2,500)	-
	5,648	25,700	(26,996)	4,352

9 Contingent liability

During the year ended 31 March 2005, support was gratefully received from the Architectural Heritage Fund in the form of a Refundable Project Development Grant of £10,440, which is potentially repayable by the Company as an interest bearing loan if the contemplated project to restore the Anglican Chapel is completed (at which point alternative funding would be in prospect). It is the view of the Trustees that the Grant will not become repayable in the foreseeable future.

THE SHEFFIELD GENERAL CEMETERY TRUST

England & Wales - Charity number 1103158

Accounts

The Sheffield General Cemetery Trust

(Company Ltd by Guarantee Number 04997593)

(Registered Charity No. 1103158)

Financial statements

for the year ended 31 March 2021

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The Sheffield General Cemetery Trust

Legal Information

Board of Trustees

MS Clarke	
H Manning	Resigned 1 February 2021
R Foster	
Catie Evans	
Hilary McAra	
Andrew Whitham	Resigned 1 February 2021
Jo Meredith	
Dave Hunt	Appointed 1 February 2021
Mick Claxton	Appointed 1 February 2021

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Trustee induction and training

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Risk management

The trustees actively review the major risks which the company faces on a regular basis and believe thatmaintaining reserves at current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the company andconfirm that they have establishedsystems to mitigate thesignificantrisks. The unexpected impact of Covid-19 from mid March 2020 through the whole of the financial year brought unprecedented challenges to the company and its employees, including prolonged periods when no on-site volunteering was permitted by the owner of the Cemetery Park, Sheffield City Council. Trustees met remotely, weekly at the high point of the crisis, to ensure that risks were identified and managed and the staff and volunteers were protected.

Objectives and activities

The company was established to promote for the benefit of the public, as an environmental amenity, the conservation of the General Cemetery, Sharrow, and to conserve its monuments, buildings, wildlife and the natural beauty of the setting.

Trustees' report continued

Achievements and performance

Public Benefit

The company continues its work to enhance the environment of the cemetery to promote itsuseandunderstandingbythelocalcommunitywhilstmaintainingthediversityofitsnatural and built environment conservation interest.

Due to the introduction of national Covid restrictions just before the start of the year, which continued in some form throughout the year, volunteers were unable to work in the Cemetery for long periods, and where possible our staff worked from home. It was only possible to run 1 guided history tour, no Trust or private events were held at the Samuel Worth Chapel, and the landscape volunteers worked very hard when allowed on site to deal with a backlog of overgrowing vegetation which quickly springs back if not regularly addressed.

To ensure that our charitable activities continued during the Covid crisis, 7 short educational videos were made (funded by the National Lottery Heritage Fund Parks for People Project) which are available to view on the Trust's YouTube channel. Downloadable virtual self-guided trails have been developed and published on our website so that visitors and families can help themselves to informative walks exploring the Cemetery Park – the Heritage Fund provided invaluable help and financial support for these, which have established a new way to engage with people, both locally and further afield. Our historical research and publishing activities continued, with the team working from home and providing help to members of the public via email and telephone.

Due to the prolonged closure of the Trusts 2 Grade II* listed buildings some issues were identified and the Trust was able to raise funding for repairs and overdue maintenance work, which had been substantially completed by the end of the financial year.

Towards the end of the year the Trustees and staff began planning for gradual removal of Covid restrictions, including the engagement of a marketing manager on a part time fixed term contract basis to rebuild the pipeline of bookings for the Samuel Worth Chapel events venue.

Financial review

Principal funding sources

The Company cannot survive solely upon its subscription income and rent received. Income from the Samuel Worth Chapel was negligible in the year due to closure under Covid restrictions, whilst donations also reduced as these are often linked to events held by the Trust. For major expenditure, thecompany remains dependent upon the generosity of grant giving authorities, details of which appear in the notestotheseaccounts. We were fortunate to benefit from the Government Covid support distributed through various sources, which ensured that the company remained solvent and indeed was able to husband cash reserves to fund its obligations in the period before Chapel hire income can be rebuilt in the months after March 2021.

Reserves policy

At the start of the year the Trustees decided to implement a new reserves policy whereby a reserve of £27000 would be maintained: this provides a cash reserve of £10,000 for each of our 2 Grade II* listed buildings to cover unexpected maintenance or repairs, plus £7000 to cover management, administration and support costs for around 3 months.

Recognising that Covid support grants were being received during the year but would probably cease many months before Samuel Worth Chapel bookings would generate good cashflows, the Trustees decided to set aside £15000 from general reserves into a Covid Reserve which would safeguard cash to supplement the funding of the company in the event that income in the following financial year was insufficient to cover our commitments. At 31 March 2021 the company therefore held Restricted Reserves of £42000 as contingency funding, in addition to Restricted Reserves arising from grants obtained for specific defined planned expenditures.

The trustees are pleased to report that due to sound financial management including improved planning, forecasting and monitoring the charity's reserves have been improved to a level where they are confident that previous pressures on necessary investment and employment of our staff have been removed and that the company has funds in hand to meet its ongoing commitments.

Plans for future periods

The company is being managed to maximise its self-generated income and – in time - minimise its reliance of the generosity of grant-makers. The Covid epidemic probably put us back 2 years in that regard, and focus is now on rebuilding the Chapel's hire income; restarting themed guided tours and reopening the Chapel as a café on tour days; mitigating the loss of income from the Gatehouse flat where the tenant left in February 2021 and which, after refurbishment, will be let as an Air B&B for the time being; and ensuring that in the meantime applications are made to grant-makers who are both existing valued financial supporters of the company, and to potential new providers.

We have developed a programme of regular maintenance for our buildings, now that financial resources are in place to fund these essential works. A programme of longer terms projects is being actively considered, including better facilities for volunteers and visitors in the area of the Gatehouse where significant improvement works are planned under the Sheffield City Council £3.8m National Lottery funded project.

With that exciting project now up and running and work on site expected to start in Autumn 2021, the trust will see new opportunities as well as possible challenges as major structural engineering works are implemented. As always the staff and volunteers will adapt as the project develops, working to ensure that the public remain informed and educated about the Cemetery Heritage Park, its past, present and future.

Trustees' report continued

Trustees responsibilities for the financial statements

Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
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- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

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

This report was approved by the Trustees on 18/11/2021 and is signed on their behalf by:

MS Clarke

MS Clarke
Trustee

The Sheffield General Cemetery Trust

Independent Examiner's report on the Accounts of
The Sheffield General Cemetery Trust
for the year ended 31 March 2021

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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

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

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: _____

Craig Williamson
White Rose Accounting for Charities
The Ghyll
Threapland
Aspatria
CA7 2EL

Date: 3/4/22

The Sheffield General Cemetery Trust

Statement of financial activities

(incorporating the income and expenditure account)

for the year ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	Total funds 2021 £	Total funds 2020 £
Income from					
Incoming resources from donations		5,829	-	5,829	2,504
Income from charitable activities					
Grants	3	36,377	33,250	69,627	21,308
Activities to generate funds	2	9,419	-	9,419	28,037
Total Income		**51,624**	**33,250**	**84,874**	51,849
Expenditure					
Charitable activities	4	26,170	34,169	60,339	37,010
Total Expenditure		**26,170**	**34,169**	**60,339**	37,010
Net (outgoing)/incoming resources		25,454	(919)	24,535	14,838
Total funds brought forward		29,833	6,567	36,400	21,562
Total funds carried forward		55,287	5,648	60,935	36,400

The Sheffield General Cemetery Trust

Balance Sheet

as at 31 March 2021

Company number: 04997593

	Notes	2021 £	2020 £
Fixed assets		-	-
Current Assets			
Debtors	6	1,541	1,976
Stock		2,755	1,524
Balance at bank and cash		63,738	37,399
Total current assets		68,033	40,898
Creditors	7	(7,098)	(4,498)
Net current assets		60,935	36,400
Total assets less current liabilities		60,935	36,400
Total net assets		60,935	36,400
Represented by:			
Funds			
Restricted income fund	8	5,648	6,567
Unrestricted income fund		55,287	29,833
		60,935	36,400

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements are approved by the Board on 18/11/2021 and signed on its behalf by:

MS Clarke

MS Clarke
Trustee

Notes to the financial statements for the year ended 31 March 2021

1 Accounting Policies

Basis of preparation

The Financial Statements have been prepared in accordance with the Companies Act 2006, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the company.

Designated funds are unrestricted funds earmarked by the management committee for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the company, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the company where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the company earns the right to consideration by its performance.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the company.

Fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Items of equipment are capitalised where the purchase price exceeds £1500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost or valuation of each asset, over its expected useful life, which in all cases is estimated at 3 or 4 years.

Notes to the financial statements
for the year ended 31 March 2021

2 Incoming Resources from generated funds

	Total 2021 £	Total 2020 £
Merchandise	1,428	1,861
Events & Bar	100	6,850
Membership fees	1,365	1,148
Chapel hire	1,221	7,147
Residential letting	4,950	5,445
Education & Research	355	5,586
	9,419	28,037

3 Incoming resources from activities to further the charity's objects

	Total 2021 £	Total 2020 £
Barnsley MBC	2,614	-
The Cooperative Foundation	4,479	-
The Freshgate Trust	-	3,000
Garfield Weston Foundation	3,500	-
Heritage Lottery Fund	28,500	-
James Neill Trust	750	1,000
NENG	-	700
Open Gate Trust	-	2,020
Sheffield City Council	6,096	6,700
Sheffield City Council - Landscaping	500	-
Sheffield City Council - Lockdown Grant	7,621	-
Sheffield City Council - Covid Grant	12,067	-
Sheffield Town Trust	3,000	3,000
Sir John Osborne Charitable Trust	500	-
South Yorkshire Community Foundation	-	4,888
	69,627	21,308

4 Resources Expended

	Total 2021 £	Total 2020 £
Charitable Activities		
Staff costs	21,714	17,744
Insurance	592	553
SWC Events	508	2,879
SWC Bar stock	194	1,312
Licences	-	240
Merchandise	-	560
Projects and events	-	594
Heat and light	5,090	4,734
Office costs	1,607	1,971
Computer equipment	2,467	-
Publicity	1,836	620
Volunteer expenses	362	181
Equipment and maintenance	24,613	4,010
Flat refurbishment	200	108
Accountancy	300	390
Miscellaneous expenses	857	1,114
	60,339	37,010

Notes to the financial statements (cont'd)
for the year ended 31 March 2020

4 Details of certain items of expenditure

	Total 2021 £	Total 2020 £
The surplus for the year is stated after charging:		
Depreciation of tangible fixed assets	-	-
Independent examiner's fees	300	390

5 Staff costs

	Total 2021 £	Total 2020 £
Gross wages	21,625	17,655
Pension costs	89	89
Employer's national insurance costs	-	-
	21,714	17,744

No staff earned more than £60,000 pa (2020: None)

No Trustees received out of pocket expenses during the year (2020: £none)

No Trustees received remuneration during the year (2020: £none)

6 Debtors (all due within one year)

	Total 2021 £	Total 2020 £
Prepayments	1,541	1,976
	1,541	1,976

7 Creditors and accruals

	Total 2021 £	Total 2019 £
Other creditors and accruals	2,260	385
Prepayments	4,838	3,738
Loan	-	375
	7,098	4,498

8 Restricted funds	1 April 2020	Incoming	Outgoing	31 March 2021
	£	£	£	£
James Neill Trust	38	750	(38)	750
Garfield Weston	-	3,500	(3,500)	-
Heritage Lottery Fund	-	28,500	(23,998)	4,502
Sheffield City Council - Landscaping	-	500	(104)	396
South Yorkshire Community Foundation	4,888	-	(4,888)	-
Open Gate	1,641	-	(1,641)	-
	6,567	33,250	(34,169)	5,648

9 Contingent liability

During the year ended 31 March 2005, support was gratefully received from the Architectural Heritage Fund in the form of a Refundable Project Development Grant of £10,440, which is potentially repayable by the Company as an interest bearing loan if the contemplated project to restore the Anglican Chapel is completed (at which point alternative funding would be in prospect). It is the view of the Trustees that the Grant will not become repayable in the foreseeable future.