

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 |

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

The Sheffield General Cemetery Trust

Trustees' report

The Trustees present their annual report and financial statements for the year ended 31 March 2021 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.

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.

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 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 and confirm that they have established systems to mitigate the significant risks. 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.

The Sheffield General Cemetery Trust

Trustees' report continued

Achievements and performance

Public Benefit

The company continues its work to 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 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 Trust's 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, the company remains dependent upon the generosity of grant giving authorities, details of which appear in the notes to these accounts. 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.

The Sheffield General Cemetery Trust

Trustees' report continued

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.

The Sheffield General Cemetery Trust

Trustees' report continued

Trustees responsibilities for the financial statements

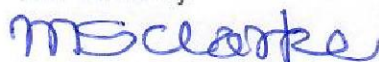
Company and charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and apply them consistently;
- ☐ 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 18/11/2021 and is signed on their behalf by:



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
Aspatia
CA7 2EL

Date:  _____

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.

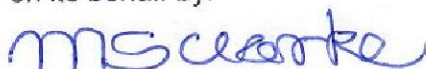
Directors' responsibilities:

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
Trustee

The Sheffield General Cemetery Trust

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.

The Sheffield General Cemetery Trust

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 |
| | <u>9,419</u> | <u>28,037</u> |

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 |
| | <u>69,627</u> | <u>21,308</u> |

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 |
| | <u>60,339</u> | <u>37,010</u> |

The Sheffield General Cemetery Trust

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 |
| | <hr/> | <hr/> |

5 Staff costs

| | Total 2021 £ | Total 2020 £ |
|-------------------------------------|--------------------|--------------------|
| Gross wages | 21,625 | 17,655 |
| Pension costs | 89 | 89 |
| Employer's national insurance costs | - | - |
| | <hr/> | <hr/> |
| | 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 |
| | <hr/> | <hr/> |
| | 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 |
| | <hr/> | <hr/> |
| | 7,098 | 4,498 |

The Sheffield General Cemetery Trust

Notes to the financial statements (cont'd) for the year ended 31 March 2021

| 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) | - |
| | <u>6,567</u> | <u>33,250</u> | <u>(34,169)</u> | <u>5,648</u> |

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.