

The Sheffield General Cemetery Trust

(Company Ltd by Guarantee Number 04997593)

(Registered Charity No. 1103158)

Financial statements

for the year ended 31 March 2022

Contents	Page
Legal Information	2
Trustees' report	3-7
Examiner's report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the accounts	11-14

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

The Sheffield General Cemetery Trust

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 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, 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.

The Sheffield General Cemetery Trust

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 notes to these accounts. 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.

The Sheffield General Cemetery Trust

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
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: 

The Sheffield General Cemetery Trust
Statement of financial activities
(Incorporating the income and expenditure account)
for the year ended 31 March 2022

		Unrestricted fund	Restricted fund	Total funds 2022	Total funds 2021
	Notes	£	£	£	£
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

The Sheffield General Cemetery Trust

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.

The Sheffield General Cemetery Trust

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

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
	<u>18,620</u>	<u>9,419</u>

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

	Total 2022 £	Total 2021 £
Barnsley MBC	-	2,614
The Breims 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
	<u>40,637</u>	<u>69,627</u>

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
	<u>75,058</u>	<u>60,339</u>

The Sheffield General Cemetery Trust

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

The Sheffield General Cemetery Trust

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)	-
	<u>5,648</u>	<u>25,700</u>	<u>(26,996)</u>	<u>4,352</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.