

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 Sheffield General Cemetery Trust

Trustees' annual report - continued

For the year ended 31 March 2023

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.

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2023

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.

The Sheffield General Cemetery Trust

Trustees' annual report - continued

For the year ended 31 March 2023

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 as 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 in 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.

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2023

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.

The Sheffield General Cemetery Trust

**Trustees' annual report - continued
For the year ended 31 March 2023**

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:

A handwritten signature in black ink, appearing to be 'David Hunt', written over a horizontal line.

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	Restated - see note 19					
		Unrestricted funds	Restricted funds	Total 2023	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		<u>74,391</u>	<u>66,378</u>
Creditors: amounts falling due within one year	13	(17,444)	(10,388)
Net current assets		<u>56,947</u>	<u>55,990</u>
Total assets less current liabilities		56,947	55,990
Creditors: amounts falling due after more than one year		-	-
Total net assets		<u>56,947</u>	<u>55,990</u>
Funds of the Charity			
General funds		46,867	51,638
Designated funds	14	5,000	-
Total unrestricted funds		<u>51,867</u>	<u>51,638</u>
Restricted funds	15	5,080	4,352
Total funds	16	<u>56,947</u>	<u>55,990</u>


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 Trust is 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 with 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.

The Sheffield General Cemetery Trust
Notes to the accounts (continued)
For the year ended 31 March 2023

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 2023 £	Restated - see note 19		
				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

The Sheffield General Cemetery Trust
Notes to the accounts (continued)
For the year ended 31 March 2023

6 Expenditure on charitable activities

	Note	Restated - see note 19					
		Unrestricted fund	Restricted funds	Total 2023	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 activities for generating funds

Expenditure on activites for generating funds				Restated		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	fund	funds	2023	fund	funds	2022
	£	£	£	£	£	£
Bank charges - ticketing and card fees	1,431	-	1,431	374	-	374
<u>Samuel Worth Chapel costs</u>						
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
<u>Sexton Lodge rental costs</u>						
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
	<u>31,427</u>	<u>27,234</u>

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 share represents contributions payable by the company to the fund.

10 Fees paid to the independent examiner's organisation

	2023 £
Independent examination fee	<u>545</u>

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
	<u>4,904</u>	<u>1,437</u>

12 Stock

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

The Sheffield General Cemetery Trust
Notes to the accounts (continued)
For the year ended 31 March 2023

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
	<u>17,444</u>	<u>10,388</u>

14 Designated funds

	Brought forward £	Income £	Expenditure £	Transfers £	Carried forward £
Volunteer Development Co-ordinator	-	-	-	5,000	5,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>

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)	-
	<u>4,352</u>	<u>11,240</u>	<u>(4,050)</u>	<u>(6,462)</u>	<u>5,080</u>

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

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

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)
	<u>46,867</u>	<u>5,000</u>	<u>5,080</u>	<u>56,947</u>
<i>Prior year comparison</i>				
	<i>General Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>2022 Total</i>
	£	£	£	£
Current assets	62,026	-	4,352	66,378
Current liabilities	(10,388)	-	-	(10,388)
	<u>51,638</u>	<u>-</u>	<u>4,352</u>	<u>55,990</u>

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.