

Registered Charity Number: 1103158

Company number: 04997593

The Sheffield General Cemetery Trust

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2024

The Sheffield General Cemetery Trust

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The Sheffield General Cemetery Trust

Legal and administrative information for the year ended 31 March 2024

Directors

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

Registered office

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

Company Number

04997593

Charity number

1103158

Accountants

Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

The Sheffield General Cemetery Trust

Trustees' annual report For the year ended 31 March 2024

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

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland; FRS 102) issued in October 2019.

Charitable Aims and objectives

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

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

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

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

- The Samuel Worth Chapel was restored in 2015 and operates as a venue for community exhibitions and performances, for fundraising events for the Trust, and is available for private hire for weddings, parties and similar celebrations which bring new people into the Cemetery and the historic Chapel.
- The Gatehouse was restored in 2004. It provides offices and storage accommodation for the Trust and its equipment and archives, and includes a small flat (The Sexton's Lodge) which has been available as a short term holiday let since October 2021 to contribute to the costs of pursuing the Trust's charitable aims.

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued

For the year ended 31 March 2024

Activities and achievements

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

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

Key achievements included:

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

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2024

Financial review

The Company has diverse income sources:

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

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

Reserves policy

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

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

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

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

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

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued

For the year ended 31 March 2024

Future Plans

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

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

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

Structure, governance and management

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

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

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

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

Risk management

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

The Sheffield General Cemetery Trust

Trustees' annual report - continued For the year ended 31 March 2024

Trustees' responsibilities in relation to the financial statements

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

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

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

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

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

Small company provisions:

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

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

Signed on behalf of the directors:



Print name: DANA HUNT
Trustee

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or 4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

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

Date: 4 November 2024

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

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

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

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

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

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

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

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

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



Print name: DAVID HUNT
Trustee

1 Accounting Policies

a General

The Sheffield General Cemetery 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.

1 Accounting Policies (continued)

g Trade creditors

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

h Fund accounting

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

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

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

i Defined contribution pension scheme

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

j Taxation

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

k Going concern

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

2 Income from donations and legacies

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

The Sheffield General Cemetery Trust
Notes to the accounts (continued)
For the year ended 31 March 2024

3 Income from grants

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

4 Income from charitable activities

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

5 Income from activities to generate funds

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

The Sheffield General Cemetery Trust
Notes to the accounts (continued)
For the year ended 31 March 2024

6 Expenditure on charitable activities

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

7 Expenditure on activities for generating funds

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

8 Trustees remuneration, benefits and expenses

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

9 Staff Costs and Numbers

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

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

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

10 Fees paid to the independent examiner's organisation

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

11 Debtors

| | 2024 | 2023 |
|---------------|--------------|--------------|
| | £ | £ |
| Trade debtors | 2,259 | 1,956 |
| Prepayments | 426 | 426 |
| Other debtors | - | 2,522 |
| | <u>2,685</u> | <u>4,904</u> |

12 Stock

| | 2024 | 2023 |
|--------------|--------------|--------------|
| | £ | £ |
| Bar stock | 906 | 671 |
| Publications | 7,965 | 8,155 |
| | <u>8,871</u> | <u>8,826</u> |

The Sheffield General Cemetery Trust
Notes to the accounts (continued)
For the year ended 31 March 2024

13 Creditors: amounts falling due within one year

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

14 Designated funds

| | Brought forward | Income | Expenditure | Transfers | Carried forward |
|------------------------------------|------------------------|----------------------|-----------------------|------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Volunteer Development Co-ordinator | 5,000 | 20,000 | (2,828) | - | 22,172 |
| | <u>5,000</u> | <u>20,000</u> | <u>(2,828)</u> | <u>-</u> | <u>22,172</u> |

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

Prior year comparison

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

The Sheffield General Cemetery Trust
Notes to the Accounts (continued)
For the year ended 31 March 2024

15 Restricted funds

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

Transfers represent internal room hire recharges.

Prior year comparison

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

The Sheffield General Cemetery Trust
Notes to the Accounts (continued)
For the year ended 31 March 2024

16 Analysis of net assets by fund

| | General Funds £ | Designated Funds £ | Restricted Funds £ | 2024 Total £ |
|------------------------------|--------------------------------|-----------------------------------|-----------------------------------|-----------------------------|
| Current assets | 93,540 | 22,172 | 5,175 | 120,887 |
| Current liabilities | (19,452) | - | - | (19,452) |
| | 74,088 | 22,172 | 5,175 | 101,435 |
| <i>Prior year comparison</i> | <i>General Funds £</i> | <i>Designated Funds £</i> | <i>Restricted Funds £</i> | <i>2023 Total £</i> |
| Current assets | 64,311 | 5,000 | 5,080 | 74,391 |
| Current liabilities | (17,444) | - | - | (17,444) |
| | 46,867 | 5,000 | 5,080 | 56,947 |

17 Related party transactions

There were no related party transactions during the year.

18 Contingent liability

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